

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

In re:

CELSIUS NETWORK, LLC *et al.*,¹

Debtors.

)
) Chapter 11
)
) Case No. 22-10964 (MG)
)
) (Jointly Administered)
)

**SECOND MONTHLY FEE STATEMENT OF SERVICES RENDERED
AND EXPENSES INCURRED BY ALVAREZ & MARSAL NORTH
AMERICA, LLC AS FINANCIAL ADVISORS TO DEBTORS, FOR
COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE
PERIOD FROM SEPTEMBER 1, 2022 THROUGH SEPTEMBER 30, 2022**

Name of Applicant:

Alvarez & Marsal North America, LLC

Authorized to Provide Professional
Services to:

Debtors

Date of Retention:

Effective as of the Petition Date

Period for which compensation and
reimbursement is sought:

September 1, 2022 through September 30, 2022

Amount of Compensation sought as
actual, reasonable and necessary:

\$1,917,914.50

Amount of Expense Reimbursement
sought as actual, reasonable and
necessary:

\$1,097.36

This is a(n):

☒ Monthly ☐ Interim ☐ Final application

This is the SECOND monthly fee application filed in this case.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Celsius Network LLC (2148); Celsius KeyFi LLC (4414); Celsius Lending LLC (8417); Celsius Mining LLC (1387); Celsius Network Inc. (1219); Celsius Network Limited (0143); Celsius Networks Lending LLC (3390); and Celsius US Holding LLC (7956). The location of Debtor Celsius Network LLC's principal place of business and the Debtors' service address in these chapter 11 cases is 50 Harrison Street, Suite 209F, Hoboken, New Jersey 07030.

Alvarez & Marsal North America, LLC ("A&M"), financial advisors to the debtors of Celsius Network, LLC et al., and its affiliated debtors and debtors in possession in these chapter 11 cases (collectively, the "Debtors"), hereby submits this monthly fee statement (the "Fee Statement"), pursuant to this Court's *Order (I) Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals and (II) Granting Related Relief* [Docket No. 521], dated August 17, 2022 (the "Interim Compensation Order") and this Court's Order Under 11 U.S.C. § 1103, Fed. R. Bankr. P. 2014 and 5002 and S.D.N.Y. LBR 2014-1, *Authorizing the Debtors to Employ and Retain Alvarez & Marsal North America, LLC as Financial Advisors to the Debtors and Debtors in Possession Effective as of July 13, 2022* [Docket No. 842], dated September 16, 2022, seeking compensation and reimbursement of expenses for the period of September 1, 2022 through September 30, 2022 (the "Second Monthly Period"). By this Fee Statement, A&M seeks payment of \$1,534,331.60 which is equal to (i) eighty percent (80%) of the total amount of compensation sought for actual and necessary professional services rendered during the Second Monthly Period (i.e., \$1,917,914.50), and (ii) reimbursement of \$1,097.36 which is equal to one hundred percent (100%) of its actual and necessary expenses incurred in connection with such services.

Attached hereto as Exhibits A-C are summary reports outlining the hours and fees worked by task, hours and fees worked by professional and hours and fees work by task by professional for the Second Monthly Period. Also attached as Exhibit D are time entry records for the Second Monthly Period that were recorded in tenths of an hour by project task, maintained in the ordinary course of A&M's practice, and which set forth a detailed description of services performed by each professional on behalf of the Debtors. A summary of compensation sought by project category is provided below. Attached hereto as Exhibit E-F are

summary reports of expenses incurred by category and itemized expense records of all expenses for the Second Monthly Period incurred in connection with the performance of professional services. A summary of reimbursement sought by expense type is provided below.

This Fee Statement also includes a billing summary by individual, setting forth the (i) name and title of each individual for whose work on these cases compensation is sought, (ii) aggregate time expended by each such individual and (iii) hourly billing rate for each such individual at A&M's current billing rates.

SUMMARY OF TOTAL FEES BY PROFESSIONAL FOR ALVAREZ & MARSAL NORTH AMERICA, LLC September 1, 2022 through September 30, 2022					
PROFESSIONAL	POSITION	GROUP	BILLING RATE	TOTAL HOURS	TOTAL FEES
Stegenga, Jeffery	Managing Director	Restructuring	\$1,295.00	1.4	\$1,813.00
Campagna, Robert	Managing Director	Restructuring	\$1,250.00	179.2	\$224,000.00
Herriman, Jay	Managing Director	Case Management	\$1,050.00	20.8	\$21,840.00
Bixler, Holden	Managing Director	Case Management	\$975.00	224.7	\$219,082.50
Negangard, Kevin	Managing Director	Data Analysis	\$935.00	5.9	\$5,516.50
Lal, Arjun	Senior Director	Restructuring	\$900.00	142.8	\$128,520.00
Kinealy, Paul	Senior Director	Case Management	\$825.00	163.6	\$134,970.00
Ciriello, Andrew	Director	Restructuring	\$800.00	210.5	\$168,400.00
Brantley, Chase	Director	Restructuring	\$775.00	183.7	\$142,367.50
Tilsner, Jeremy	Senior Director	Data Analysis	\$750.00	27.6	\$20,700.00
Lucas, Emmet	Senior Associate	Restructuring	\$725.00	146.9	\$106,502.50
Frenkel, Adam	Senior Associate	Restructuring	\$700.00	234.4	\$164,080.00
Zeiss, Mark	Senior Associate	Case Management	\$700.00	1.1	\$770.00
Raab, Emily	Associate	Case Management	\$600.00	275.3	\$165,180.00
Allison, Roger	Associate	Case Management	\$575.00	201.9	\$116,092.50
Wadzita, Brent	Associate	Case Management	\$550.00	280.3	\$154,165.00
Colangelo, Samuel	Analyst	Restructuring	\$500.00	132.1	\$66,050.00
Wang, Gege	Senior Associate	Data Analysis	\$450.00	3.1	\$1,395.00
Pogorzelski, Jon	Analyst	Case Management	\$425.00	172.8	\$73,440.00
Grussing, Bernice	Para Professional	Restructuring	\$300.00	4.6	\$1,380.00
Rivera-Rozo, Camila	Para Professional	Restructuring	\$300.00	5.5	\$1,650.00
Total				2,618.2	\$1,917,914.50

Blended Rate:

732.53

SUMMARY OF TOTAL FEES BY TASK CATEGORY FOR ALVAREZ & MARSAL NORTH AMERICA, LLC September 1, 2022 through September 30, 2022			
Task Code	Description	Total Hours	Total Fees Requested
BANKRUPTCY SUPPORT	Advise and assist the Debtors on matters concerning operating the business under Chapter 11.	162.5	\$ 153,552.00
BUSINESS PLAN	Advise and assist the company with the planning, development, evaluation and implementation of the company's strategic, business and operating plans including the coordination and preparation of the related financial projections.	404.8	\$ 318,130.00
CASE ADMINISTRATION	Address administrative matters related to the engagement, including: coordinating meetings, conference calls and the delivery of information, and preparing or reviewing court documents and general case management.	11.9	\$ 8,242.50
CASH FORECASTS	Advise and assist management in treasury matters including the development of weekly cash forecasts, reporting on cash activity, covenant compliance, and other reporting requirements pursuant to cash collateral motion.	187.4	\$ 154,917.50
CLAIMS ADMINISTRATION & OBJECTIONS	Assist the Debtors with claims planning process, review of claims filed against the Debtors, claim reconciliation, and related work including submission of related motions to the Court. Includes reviewing bar date documents, preparing claims reports, participating in claims reconciliation discussions, and providing guidance around general counsel.	19.2	\$ 16,550.00
COMMUNICATION	Assist the Debtors with the communication process to stakeholders, communication documents and call center.	4.3	\$ 4,132.50
CONTRACTS	Advise and assist management in preparing for and negotiating various agreements and accommodations with key partners/affiliates, suppliers, and vendors and analysis of contract rejection claims, etc.	27.4	\$ 18,820.00
COST REDUCTION INITIATIVES	Assist the Debtors with cost reduction and business "right-sizing" initiatives	28.6	\$ 27,155.00
COURT HEARINGS	Prepare for and attend the Court hearings.	15.2	\$ 17,112.50
DUE DILIGENCE	Dealing with Creditors and third party inquiries.	175.4	\$ 135,037.50
FEE APP	Prepare the monthly and interim fee applications in accordance with Court guidelines.	10.8	\$ 3,905.00
INVESTIGATIONS	Assist counsel, independent committee, or other relevant party with investigations.	4.5	\$ 5,125.00
MEETINGS	Participate in meetings with Debtors management, counsel, Board of Directors and/or advisors to present findings or discuss various matters related to the filing or operating the business.	65.9	\$ 51,177.50
MONTHLY OPERATING REPORT/UST REPORT	Assist the Debtors with the preparation of the Initial Debtor Interview requirements, Initial Operating Report, Monthly Operating Report, Form 26 and other related matters for the US Trustee.	92.2	\$ 71,067.50
MOTIONS/ORDERS	Assist the Debtors on various motions filed, and on entry of Orders to implement required reporting and other activities contemplated by the various filed motions. Complete analyses and assist the Debtors on various motions filed, and on entry of Orders to implement required reporting and other activities contemplated by the various filed motions.	96.0	\$ 73,187.50
PLAN / DISCLOSURE STATEMENT	Assist the Debtors and advisors with various analyses and assessment of the components included in and relating to the POR, Disclosure Statement, Schedules and related documents. Complete analyses and assist the Debtors with the Plan or Reorganization and Disclosure Statement.	5.5	\$ 5,390.00
STATEMENTS/SCHEDULES	Assist the Debtors with the creation and filing of Statements and Schedules with background information and other related matters.	1,205.8	\$ 791,352.50
VENDOR MANAGEMENT	Assist the Debtors with post-petition vendor management including analyzing financial impact of supplier agreements, tracking supplier contraction and pre-petition payment activity, and attend supplier meetings to review and discuss supplier financial status. Assist the Debtors with all vendor related items including, but not limited to vendor strategy, negotiation, settlements, stipulations, critical vendors agreements, and advising Debtors on general accounts payable questions.	100.8	\$ 63,060.00
Total		2,618.2	\$ 1,917,914.50

Blended Rate:

\$732.53

SUMMARY OF EXPENSES BY CATEGORY FOR ALVAREZ & MARSAL NORTH AMERICA, LLC September 1, 2022 through September 30, 2022	
Expense Category	Amount
Meals	500.00
Miscellaneous	358.36
Transportation	239.00
Total	\$ 1,097.36

NOTICE

No trustee has been appointed in these chapter 11 cases. On September 29, 2022, the Court entered an order directing the appointment of Shoba Pillay as examiner [Docket No. 923].

Pursuant to the Interim Compensation Order, notice of this Fee Statement has been served upon (i) Celsius Network LLC, 121 River Street, PH05, Hoboken, New Jersey 07030, Attn: Ron Deutsch; (ii) counsel to the Debtors, Kirkland & Ellis LLP, 601 Lexington Avenue, New York, New York 10022, Attn: Joshua A. Sussberg, P.C., and Simon Briefel, and 300 North LaSalle, Chicago, Illinois 60654; Attn: Patrick J. Nash, Jr., P.C., Ross M. Kwasteniet, P.C., and Alison J. Wirtz; (iii) the U.S. Trustee, U.S. Federal Office Building, 201 Varick Street, Suite 1006, New York, New York 10014, Attn: Shara Cornell, Mark Bruh, and Brian S. Masumoto; (iv) counsel to the official committee of unsecured creditors, White & Case LLP, 111 South Wacker Drive, Suite 5100, Chicago, Illinois 60606, Attn: Gregory F. Pesce, 1221 6th Ave, New York, New York 10020, Attn: David Turetsky, and 555 South Flower Street, Suite 2700, Los Angeles, California 90071, Attn: Aaron E. Colodny; (v) the Fee Examiner: The Honorable Christopher S. Sontchi, Delaware ADR, P.O. Box 7908, Wilmington, Delaware 19803.

WHEREFORE, A&M respectfully requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order, i.e., payment of \$1,534,331.60 which represents eighty percent (80%) of the compensation sought (i.e. \$1,917,914.50), and reimbursement of one hundred percent (100%) of expenses incurred, in the amount of \$1,097.36, in the total amount of \$1,535,428.96.

New York, NY
Dated: November 21, 2022

Respectfully submitted,

**ALVAREZ & MARSAL NORTH
AMERICA, LLC**

By: /s/ Robert Campagna
Robert Campagna
600 Madison Ave
New York, NY 10022
Telephone: 646.495.3586
rcampagna@alvarezandmarsal.com

*Financial Advisors to the Debtors and
Debtors in Possession*

Exhibit A

*Celsius Network, LLC, et al.,
Summary of Time Detail by Task
September 1, 2022 through September 30, 2022*

<i>Task Description</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
BANKRUPTCY SUPPORT	162.5	\$153,552.00
BUSINESS PLAN	404.8	\$318,130.00
CASE ADMINISTRATION	11.9	\$8,242.50
CASH FORECASTS	187.4	\$154,917.50
CLAIMS ADMINISTRATION & OBJECTIONS	19.2	\$16,550.00
COMMUNICATION	4.3	\$4,132.50
CONTRACTS	27.4	\$18,820.00
COST REDUCTION INITIATIVES	28.6	\$27,155.00
COURT HEARINGS	15.2	\$17,112.50
DUE DILIGENCE	175.4	\$135,037.50
FEE APP	10.8	\$3,905.00
INVESTIGATIONS	4.5	\$5,125.00
MEETINGS	65.9	\$51,177.50
MONTHLY OPERATING REPORT/UST REPORT	92.2	\$71,067.50
MOTIONS/ORDERS	96.0	\$73,187.50
PLAN / DISCLOSURE STATEMENT	5.5	\$5,390.00
STATEMENTS/SCHEDULES	1,205.8	\$791,352.50
VENDOR MANAGEMENT	100.8	\$63,060.00
<i>Total</i>	<u>2,618.2</u>	<u>\$1,917,914.50</u>

*Celsius Network, LLC, et al.,
Summary of Time Detail by Professional
September 1, 2022 through September 30, 2022*

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Stegenga, Jeffery	Managing Director	\$1,295.00	1.4	\$1,813.00
Campagna, Robert	Managing Director	\$1,250.00	179.2	\$224,000.00
Herriman, Jay	Managing Director	\$1,050.00	20.8	\$21,840.00
Bixler, Holden	Managing Director	\$975.00	224.7	\$219,082.50
Negangard, Kevin	Managing Director	\$935.00	5.9	\$5,516.50
Lal, Arjun	Senior Director	\$900.00	142.8	\$128,520.00
Kinealy, Paul	Senior Director	\$825.00	163.6	\$134,970.00
Tilsner, Jeremy	Senior Director	\$750.00	27.6	\$20,700.00
Ciriello, Andrew	Director	\$800.00	210.5	\$168,400.00
Brantley, Chase	Director	\$775.00	183.7	\$142,367.50
Lucas, Emmet	Senior Associate	\$725.00	146.9	\$106,502.50
Frenkel, Adam	Senior Associate	\$700.00	234.4	\$164,080.00
Zeiss, Mark	Senior Associate	\$700.00	1.1	\$770.00
Wang, Gege	Senior Associate	\$450.00	3.1	\$1,395.00
Raab, Emily	Associate	\$600.00	275.3	\$165,180.00
Allison, Roger	Associate	\$575.00	201.9	\$116,092.50
Wadzita, Brent	Associate	\$550.00	280.3	\$154,165.00
Colangelo, Samuel	Analyst	\$500.00	132.1	\$66,050.00
Pogorzelski, Jon	Analyst	\$425.00	172.8	\$73,440.00
Grussing, Bernice	Para Professional	\$300.00	4.6	\$1,380.00
Rivera-Rozo, Camila	Para Professional	\$300.00	5.5	\$1,650.00
		<i>Total</i>	2,618.2	\$1,917,914.50

*Celsius Network, LLC, et al.,
Summary of Task by Professional
September 1, 2022 through September 30, 2022*

Advise and assist the Debtors on matters concerning operating the business under Chapter 11.

Average Billing Rate

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
September 1, 2022 through September 30, 2022*

BUSINESS PLAN

Advise and assist the company with the planning, development, evaluation and implementation of the company's strategic, business and operating plans including the coordination and preparation of the related financial projections.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,250	28.8	\$36,000.00
Lal, Arjun	Senior Director	\$900	72.9	\$65,610.00
Brantley, Chase	Director	\$775	48.3	\$37,432.50
Ciriello, Andrew	Director	\$800	1.2	\$960.00
Frenkel, Adam	Senior Associate	\$700	229.3	\$160,510.00
Lucas, Emmet	Senior Associate	\$725	24.3	\$17,617.50
			404.8	\$318,130.00
				\$785.89

Average Billing Rate

*Celsius Network, LLC, et al.,
Summary of Task by Professional
September 1, 2022 through September 30, 2022*

Address administrative matters related to the engagement, including: coordinating meetings, conference calls and the delivery of information, and preparing or reviewing court documents and general case management.

Average Billing Rate

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
September 1, 2022 through September 30, 2022*

CASH FORECASTS

Advise and assist management in treasury matters including the development of weekly cash forecasts, reporting on cash activity, covenant compliance, and other reporting requirements pursuant to cash collateral motion.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,250	29.4	\$36,750.00
Lal, Arjun	Senior Director	\$900	7.1	\$6,390.00
Brantley, Chase	Director	\$775	42.7	\$33,092.50
Ciriello, Andrew	Director	\$800	11.6	\$9,280.00
Lucas, Emmet	Senior Associate	\$725	93.8	\$68,005.00
Colangelo, Samuel	Analyst	\$500	2.8	\$1,400.00
			187.4	\$154,917.50
				\$826.67

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
September 1, 2022 through September 30, 2022*

CLAIMS ADMINISTRATION & OBJECTIONS

Assist the Debtors with claims planning process, review of claims filed against the Debtors, claim reconciliation, and related work including submission of related motions to the Court. Includes reviewing bar date documents, preparing claims reports, participating in claims reconciliation discussions, and providing guidance around general counsel.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$975	10.9	\$10,627.50
Kinealy, Paul	Senior Director	\$825	4.6	\$3,795.00
Allison, Roger	Associate	\$575	1.3	\$747.50
Raab, Emily	Associate	\$600	1.2	\$720.00
Wadzita, Brent	Associate	\$550	1.2	\$660.00
			19.2	\$16,550.00
<i>Average Billing Rate</i>				\$861.98

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
September 1, 2022 through September 30, 2022*

COMMUNICATION

Assist the Debtors with the communication process to stakeholders, communication documents and call center.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$975	4.0	\$3,900.00
Brantley, Chase	Director	\$775	0.3	\$232.50
			<u>4.3</u>	<u>\$4,132.50</u>
				<u>\$961.05</u>
		<i>Average Billing Rate</i>		

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
September 1, 2022 through September 30, 2022*

CONTRACTS

Advise and assist management in preparing for and negotiating various agreements and accommodations with key partners/affiliates, suppliers, and vendors and analysis of contract rejection claims, etc.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$975	2.0	\$1,950.00
Kinealy, Paul	Senior Director	\$825	6.8	\$5,610.00
Brantley, Chase	Director	\$775	1.2	\$930.00
Raab, Emily	Associate	\$600	16.1	\$9,660.00
Wadzita, Brent	Associate	\$550	0.4	\$220.00
Colangelo, Samuel	Analyst	\$500	0.9	\$450.00
			<hr/> 27.4 <hr/>	<hr/> \$18,820.00 <hr/>
		<i>Average Billing Rate</i>		<hr/> \$686.86 <hr/>

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
September 1, 2022 through September 30, 2022*

COST REDUCTION INITIATIVES Assist the Debtors with cost reduction and business "right-sizing" initiatives

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,250	9.5	\$11,875.00
Ciriello, Andrew	Director	\$800	19.1	\$15,280.00
			28.6	\$27,155.00
				\$949.48

Average Billing Rate

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
September 1, 2022 through September 30, 2022*

COURT HEARINGS

Prepare for and attend the Court hearings.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$975	4.7	\$4,582.50
Campagna, Robert	Managing Director	\$1,250	8.8	\$11,000.00
Lal, Arjun	Senior Director	\$900	1.7	\$1,530.00
			<u>15.2</u>	<u>\$17,112.50</u>
	<i>Average Billing Rate</i>			<u>\$1,125.82</u>

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
September 1, 2022 through September 30, 2022*

DUE DILIGENCE

Dealing with Creditors and third party inquiries.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$975	0.4	\$390.00
Campagna, Robert	Managing Director	\$1,250	13.1	\$16,375.00
Kinealy, Paul	Senior Director	\$825	8.2	\$6,765.00
Lal, Arjun	Senior Director	\$900	11.6	\$10,440.00
Brantley, Chase	Director	\$775	31.4	\$24,335.00
Ciriello, Andrew	Director	\$800	65.8	\$52,640.00
Lucas, Emmet	Senior Associate	\$725	6.5	\$4,712.50
Allison, Roger	Associate	\$575	0.6	\$345.00
Wadzita, Brent	Associate	\$550	2.7	\$1,485.00
Colangelo, Samuel	Analyst	\$500	35.1	\$17,550.00
			175.4	\$135,037.50
			<i>Average Billing Rate</i>	\$769.88

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
September 1, 2022 through September 30, 2022*

FEE APP

Prepare the month and interim fee applications in accordance with Court guidelines.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,250	0.7	\$875.00
Grussing, Bernice	Para Professional	\$300	4.6	\$1,380.00
Rivera-Rozo, Camila	Para Professional	\$300	5.5	\$1,650.00
			10.8	\$3,905.00
				\$361.57

Average Billing Rate

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
September 1, 2022 through September 30, 2022*

INVESTIGATIONS

Assist counsel, independent committee, or other relevant party with investigations

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,250	3.5	\$4,375.00
Tilsner, Jeremy	Senior Director	\$750	1.0	\$750.00
			4.5	\$5,125.00
	<i>Average Billing Rate</i>			\$1,138.89

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
September 1, 2022 through September 30, 2022*

MEETINGS

Participate in meetings with Debtors management, counsel, Board of Directors and/or advisors to present findings or discuss various matters related to the filing or operating the business.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$975	1.2	\$1,170.00
Campagna, Robert	Managing Director	\$1,250	10.3	\$12,875.00
Kinealy, Paul	Senior Director	\$825	2.5	\$2,062.50
Lal, Arjun	Senior Director	\$900	19.1	\$17,190.00
Brantley, Chase	Director	\$775	2.0	\$1,550.00
Ciriello, Andrew	Director	\$800	3.0	\$2,400.00
Lucas, Emmet	Senior Associate	\$725	1.1	\$797.50
Allison, Roger	Associate	\$575	11.9	\$6,842.50
Pogorzelski, Jon	Analyst	\$425	14.8	\$6,290.00
			<u>65.9</u>	<u>\$51,177.50</u>
	<i>Average Billing Rate</i>			<u>\$776.59</u>

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
September 1, 2022 through September 30, 2022*

**MONTHLY OPERATING
REPORT/UST REPORT**

Assist the Debtors with the preparation of the Initial Debtor Interview requirements, Initial Operating Report, Monthly Operating Report, Form 26 and other related matters for the US Trustee.

Professional	Position	Billing Rate	Sum of Hours	Sum of Fees
Bixler, Holden	Managing Director	\$975	5.8	\$5,655.00
Campagna, Robert	Managing Director	\$1,250	0.6	\$750.00
Kinealy, Paul	Senior Director	\$825	13.8	\$11,385.00
Lal, Arjun	Senior Director	\$900	7.3	\$6,570.00
Brantley, Chase	Director	\$775	4.1	\$3,177.50
Ciriello, Andrew	Director	\$800	34.1	\$27,280.00
Lucas, Emmet	Senior Associate	\$725	11.4	\$8,265.00
Allison, Roger	Associate	\$575	5.8	\$3,335.00
Colangelo, Samuel	Analyst	\$500	9.3	\$4,650.00
			92.2	\$71,067.50
Average Billing Rate				\$770.80

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
September 1, 2022 through September 30, 2022*

MOTIONS/ORDERS

Assist the Debtors on various motions filed, and on entry of Orders to implement required reporting and other activities contemplated by the various filed motions. Complete analyses and assist the Debtors on various motions filed, and on entry of Orders to implement required reporting and other activities contemplated by the various filed motions.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$975	8.4	\$8,190.00
Campagna, Robert	Managing Director	\$1,250	4.2	\$5,250.00
Kinealy, Paul	Senior Director	\$825	1.5	\$1,237.50
Lal, Arjun	Senior Director	\$900	0.7	\$630.00
Ciriello, Andrew	Director	\$800	57.6	\$46,080.00
Colangelo, Samuel	Analyst	\$500	23.6	\$11,800.00
			<u>96.0</u>	<u>\$73,187.50</u>
				<u>\$762.37</u>
		<i>Average Billing Rate</i>		

Exhibit C

*Celsius Network, LLC, et al.,
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**PLAN / DISCLOSURE
STATEMENT**

Assist the Debtors and advisors with various analyses and assessment of the components included in and relating to the POR, Disclosure Statement, Schedules and related documents. Complete analyses and assist the Debtors with the Plan or Reorganization and Disclosure Statement.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Campagna, Robert	Managing Director	\$1,250	2.4	\$3,000.00
Ciriello, Andrew	Director	\$800	2.2	\$1,760.00
Frenkel, Adam	Senior Associate	\$700	0.9	\$630.00
			5.5	\$5,390.00
	<i>Average Billing Rate</i>			\$980.00

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
September 1, 2022 through September 30, 2022*

STATEMENTS/SCHEDULES Assist the Debtors with the creation and filing of Statements and Schedules with background information and other related matters.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Bixler, Holden	Managing Director	\$975	168.8	\$164,580.00
Campagna, Robert	Managing Director	\$1,250	18.2	\$22,750.00
Herriman, Jay	Managing Director	\$1,050	20.8	\$21,840.00
Kinealy, Paul	Senior Director	\$825	122.1	\$100,732.50
Lal, Arjun	Senior Director	\$900	1.6	\$1,440.00
Brantley, Chase	Director	\$775	0.4	\$310.00
Ciriello, Andrew	Director	\$800	5.3	\$4,240.00
Zeiss, Mark	Senior Associate	\$700	1.1	\$770.00
Allison, Roger	Associate	\$575	176.6	\$101,545.00
Raab, Emily	Associate	\$600	258.0	\$154,800.00
Wadzita, Brent	Associate	\$550	274.9	\$151,195.00
Pogorzelski, Jon	Analyst	\$425	158.0	\$67,150.00
			<u>1205.8</u>	<u>\$791,352.50</u>
				<u>\$656.29</u>
				<u>Average Billing Rate</u>

Exhibit C

*Celsius Network, LLC, et al.,
Summary of Task by Professional
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VENDOR MANAGEMENT

Assist the Debtors with post-petition vendor management including analyzing financial impact of supplier agreements, tracking supplier contraction and pre-petition payment activity, and attend supplier meetings to review and discuss supplier financial status. Assist the Debtors with all vendor related items including, but not limited to vendor strategy, negotiation, settlements, stipulations, critical vendors agreements, and advising Debtors on general accounts payable questions.

<i>Professional</i>	<i>Position</i>	<i>Billing Rate</i>	<i>Sum of Hours</i>	<i>Sum of Fees</i>
Brantley, Chase	Director	\$775	43.5	\$33,712.50
Lucas, Emmet	Senior Associate	\$725	3.1	\$2,247.50
Colangelo, Samuel	Analyst	\$500	54.2	\$27,100.00
			100.8	\$63,060.00
				\$625.60

Average Billing Rate

Exhibit D

*Celsius Network, LLC, et al.,
Time Detail of Task by Professional
September 1, 2022 through September 30, 2022*

BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Stegenga, Jeffery	8/1/2022	0.5	Participated in discussion with B. Campagna (A&M) and in-house counsel re: potential retention issues on post-petition A&M role.
Stegenga, Jeffery	8/2/2022	0.3	Participated in discussion with J. Hertzberg (A&M) re: application for employment status and timing.
Stegenga, Jeffery	8/3/2022	0.6	Participated in follow-up discussion w/ R. Kwasteniet re: 327(a) application, case progress and filing timing.
Campagna, Robert	9/1/2022	0.8	Call with T. Ramos (CEL) related to employee turnover and retention plan status.
Campagna, Robert	9/1/2022	1.3	Review draft materials relating to compensation plans in advance of meeting with WTW
Colangelo, Samuel	9/1/2022	0.6	Review GK8 agreements and reconcile with existing trackers.
Lal, Arjun	9/1/2022	1.6	Review motions and other filings to develop reporting calendar
Lal, Arjun	9/1/2022	2.4	Refine & develop additional outputs for weekly coin reporting to UCC
Bixler, Holden	9/2/2022	0.7	Review draft contract summary re: potential rejections.
Campagna, Robert	9/2/2022	0.9	Call with WTW (J. Gartrell, M. Boyce), K&E (R. Kwasteniet, T. Schwallier) and Celsius (T. Ramos) to discuss retention plans and status.
Lucas, Emmet	9/2/2022	0.4	Participate in Mining prep call with A&M, Celsius to review supporting documentation ahead of working session with UCC advisors.
Lal, Arjun	9/3/2022	1.3	Review & comment on draft weekly coins report
Lal, Arjun	9/3/2022	0.4	Discuss coins report comments with A. Ciriello (A&M)
Lal, Arjun	9/4/2022	0.5	Analyze updated coins report and comments from company
Allison, Roger	9/6/2022	0.5	Attend Internal A&M call with R. Campagna, H. Bixler, P. Kinealy, A. Lal, A. Ciriello, S. Colangelo, A. Frenkel, R. Allison, E. Lucas (all A&M) to discuss case updates and work plan for current week
Bixler, Holden	9/6/2022	0.5	Attend Internal A&M call with C. Brantley, R. Campagna, P. Kinealy, A. Lal, A. Ciriello, S. Colangelo, A. Frenkel, R. Allison, E. Lucas (all A&M) to discuss case updates and work plan for current week
Bixler, Holden	9/6/2022	0.5	Confer with A&M team re: status of various open items.
Brantley, Chase	9/6/2022	0.5	Attend Internal A&M call with R. Campagna, H. Bixler, P. Kinealy, A. Lal, A. Ciriello, S. Colangelo, A. Frenkel, R. Allison, E. Lucas (all A&M) to discuss case updates and work plan for current week
Campagna, Robert	9/6/2022	0.6	Call with A. Denzikurdu related to exit date and staff transfers.
Campagna, Robert	9/6/2022	0.5	Attend Internal A&M call with C. Brantley, H. Bixler, P. Kinealy, A. Lal, A. Ciriello, S. Colangelo, A. Frenkel, R. Allison, E. Lucas (all A&M) to discuss case updates and work plan for current week

***Celsius Network, LLC, et al.,
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September 1, 2022 through September 30, 2022***

BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Ciriello, Andrew	9/6/2022	0.5	Attend Internal A&M call with C. Brantley, R. Campagna, H. Bixler, P. Kinealy, A. Lal, S. Colangelo, A. Frenkel, R. Allison, E. Lucas (all A&M) to discuss case updates and work plan for current week
Ciriello, Andrew	9/6/2022	0.3	Provide input on key dates calendar requested by Celsius management
Colangelo, Samuel	9/6/2022	0.5	Attend Internal A&M call with C. Brantley, R. Campagna, H. Bixler, P. Kinealy, A. Lal, A. Ciriello, A. Frenkel, R. Allison, E. Lucas (all A&M) to discuss case updates and work plan for current week
Frenkel, Adam	9/6/2022	0.5	Attend Internal A&M call with C. Brantley, R. Campagna, H. Bixler, P. Kinealy, A. Lal, A. Ciriello, S. Colangelo, R. Allison, E. Lucas (all A&M) to discuss case updates and work plan for current week
Kinealy, Paul	9/6/2022	0.5	Attend Internal A&M call with C. Brantley, R. Campagna, H. Bixler, A. Lal, A. Ciriello, S. Colangelo, A. Frenkel, R. Allison, E. Lucas (all A&M) to discuss case updates and work plan for current week
Lal, Arjun	9/6/2022	0.5	Attend Internal A&M call with C. Brantley, R. Campagna, H. Bixler, P. Kinealy, A. Ciriello, S. Colangelo, A. Frenkel, R. Allison, E. Lucas (all A&M) to discuss case updates and work plan for current week
Lucas, Emmet	9/6/2022	0.5	Attend Internal A&M call with C. Brantley, R. Campagna, H. Bixler, P. Kinealy, A. Lal, A. Ciriello, S. Colangelo, A. Frenkel, R. Allison (all A&M) to discuss case updates and work plan for current week
Bixler, Holden	9/7/2022	0.3	Review critical dates list.
Bixler, Holden	9/7/2022	0.5	Confer with A&M team re: data management issues.
Campagna, Robert	9/7/2022	0.7	Discuss HR issues with T. Ramos.
Campagna, Robert	9/7/2022	0.4	Call with Celsius (R. Sunada-Wong, B. Strauss) to discuss status of outstanding loans.
Campagna, Robert	9/7/2022	0.5	Call with S. Kleiderman to discuss retention concerns and security.
Campagna, Robert	9/7/2022	0.4	Paternal participation in meeting with mining management team related to alternative hosting providers.
Tilsner, Jeremy	9/7/2022	1.0	Prepare for and participate in Special Committee call
Tilsner, Jeremy	9/7/2022	1.0	Participate in internal A&M call regarding ongoing bankruptcy data analysis.
Bixler, Holden	9/8/2022	0.5	Internal A&M call with B. Campagna, A. Lal, C. Brantley, A. Ciriello, A. Frenkel, E. Lucas, and A. Colangelo to discuss Business Plan, Diligence Process, Cash Flow and general case updates
Bixler, Holden	9/8/2022	0.5	Conferences with A&M team re: various open issues.
Brantley, Chase	9/8/2022	0.5	Internal A&M call with B. Campagna, A. Lal, A. Ciriello, A. Frenkel, E. Lucas, H. Bixler, and A. Colangelo to discuss Business Plan, Diligence Process, Cash Flow and general case updates
Campagna, Robert	9/8/2022	0.3	Partial participation on internal A&M call with B. Campagna, A. Lal, C. Brantley, A. Ciriello, A. Frenkel, E. Lucas, H. Bixler, and A. Colangelo to discuss Business Plan, Diligence Process, Cash Flow and general case updates

***Celsius Network, LLC, et al.,
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BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Campagna, Robert	9/8/2022	1.6	Analysis of employee roster with view towards retention efforts.
Campagna, Robert	9/8/2022	0.3	Call with WTW (J. Gartrell, M. Boyce) and K&E (T. Schwallier) to discuss retention plans and status.
Ciriello, Andrew	9/8/2022	0.5	Internal A&M call with B. Campagna, A. Lal, C. Brantley, A. Frenkel, E. Lucas, H. Bixler, and A. Colangelo to discuss Business Plan, Diligence Process, Cash Flow and general case updates
Colangelo, Samuel	9/8/2022	0.5	Internal A&M call with B. Campagna, A. Lal, C. Brantley, A. Ciriello, A. Frenkel, E. Lucas, and H. Bixler to discuss Business Plan, Diligence Process, Cash Flow and general case updates
Colangelo, Samuel	9/8/2022	0.3	Review mining rig deployment schedule.
Frenkel, Adam	9/8/2022	0.5	Internal A&M call with B. Campagna, A. Lal, C. Brantley, A. Ciriello, E. Lucas, H. Bixler, and A. Colangelo to discuss Business Plan, Diligence Process, Cash Flow and general case updates
Lal, Arjun	9/8/2022	0.5	Internal A&M call with B. Campagna, C. Brantley, A. Ciriello, A. Frenkel, E. Lucas, H. Bixler, and A. Colangelo to discuss Business Plan, Diligence Process, Cash Flow and general case updates
Lucas, Emmet	9/8/2022	0.5	Internal A&M call with B. Campagna, A. Lal, C. Brantley, A. Ciriello, A. Frenkel, H. Bixler, and A. Colangelo to discuss Business Plan, Diligence Process, Cash Flow and general case updates
Lucas, Emmet	9/8/2022	0.4	Participate in A&M all-hands call to discuss post-petition workstreams and latest case updates.
Tilsner, Jeremy	9/8/2022	0.2	Participate in call with A&M team to prepare for call with Company management regarding data access.
Bixler, Holden	9/9/2022	0.7	Review draft reporting calendar and updates to same.
Bixler, Holden	9/9/2022	0.5	Attend proof of funds call with E. Antipas (CEL).
Campagna, Robert	9/9/2022	0.8	Call with Celsius (A. Mashinsky, T. Ramos) to discuss human resource matters.
Campagna, Robert	9/9/2022	1.1	Correspondence related to data and security concerns.
Campagna, Robert	9/9/2022	0.7	Review terms of Mawson notes and treatment in projection in light of their sale agreement.
Campagna, Robert	9/9/2022	1.3	Analysis related to employees by geography and function.
Ciriello, Andrew	9/9/2022	1.8	Reconcile petition date freeze coin report to petition date trial balance line items
Lal, Arjun	9/9/2022	2.6	Review and edit draft of weekly coin report for the UCC
Tilsner, Jeremy	9/9/2022	0.5	Participate in call with members of Company technical team regarding Company systems and data sources
Bixler, Holden	9/11/2022	0.6	Review and provide comments to PMO slides.
Campagna, Robert	9/12/2022	1.2	Review status update on Mawson hosting.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
September 1, 2022 through September 30, 2022***

BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Campagna, Robert	9/12/2022	0.6	Correspondence with Mining and security teams related to sales of mined BTC
Campagna, Robert	9/12/2022	0.8	Call with T. Ramos related to employee matters.
Ciriello, Andrew	9/12/2022	0.4	Review and analyze current headcount and terminations report to refresh payroll analysis
Ciriello, Andrew	9/12/2022	0.3	Correspond with A. Seetharaman regarding petition date balance sheet and freeze coin report
Ciriello, Andrew	9/12/2022	0.3	Create revised coin report based on internal reporting requirements of finance team
Lal, Arjun	9/12/2022	1.1	Attend meeting with Celsius management team re: coin security declaration
Lal, Arjun	9/12/2022	0.9	Discuss the draft expanded coin report with K&E and Celsius management
Lal, Arjun	9/12/2022	0.6	Discuss public coin and budget report with R.Kwastiniet and A.Wirtz (K&E)
Bixler, Holden	9/13/2022	0.4	Call with B. Campagna, A. Ciriello, C. Brantley, A. Frenkel, A. Colangelo (A&M) to discuss workstream progress, Business Plan, Diligence Process, Cash Flow and general case updates
Brantley, Chase	9/13/2022	0.4	Participate in call with R. Campagna, A. Ciriello, H. Bixler, S. Colangelo, A. Frenkel (A&M) to discuss case updates and current workstream progress.
Campagna, Robert	9/13/2022	0.4	A&M internal call to discuss work streams, key items, and status update (R. Campagna, C. Brantley, A. Ciriello, S. Colangelo, H. Bixler).
Campagna, Robert	9/13/2022	0.8	Correspondence with T. Ramos regarding key employee listing.
Campagna, Robert	9/13/2022	0.7	Prepare summary of resignations since mid August.
Campagna, Robert	9/13/2022	0.5	Call with Celsius (A. Denzikurdu) related to workstreams and staffing levels.
Ciriello, Andrew	9/13/2022	0.4	A&M all hands call with R. Campagna, C. Brantley, S. Colangelo, H. Bixler to discuss workstream progress, MOR, weekly reporting, mining site visit and general case updates
Colangelo, Samuel	9/13/2022	0.4	Call with R. Campagna, H. Bixler, C. Brantley, A. Ciriello, A. Frenkel (all A&M) to discuss case updates and current workstream progress.
Frenkel, Adam	9/13/2022	0.4	Call with B. Campagna, A. Ciriello, C. Brantley, and A. Colangelo (A&M) to discuss workstream progress, Business Plan, Diligence Process, Cash Flow and general case updates
Lal, Arjun	9/13/2022	0.6	Attend bi-weekly A&M team meeting to discuss case updates
Lal, Arjun	9/13/2022	1.5	Call with Celsius management, K&E and A. Ciriello, and S. Colangelo (A&M) regarding security declaration and to update expanded coin report in support of the declaration
Campagna, Robert	9/14/2022	2.1	Review / analyze retention plan data provided by WTW and employee listing.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
September 1, 2022 through September 30, 2022***

BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Campagna, Robert	9/14/2022	1.6	Review materials prepared by company related to systems and data flow at request of board.
Campagna, Robert	9/14/2022	1.2	Review and respond to emails related to employee turnover and resignations.
Campagna, Robert	9/14/2022	0.6	Call with Celsius (T. Ramos), WTW (J. Gartrell, M. Boyce) and K&E (T. Schwallier) related to retention plan status.
Colangelo, Samuel	9/14/2022	0.3	Update professional fee tracker.
Lucas, Emmet	9/14/2022	0.6	Prepare 13-week summary schedule of filed forecast to be filed alongside coins report.
Lucas, Emmet	9/14/2022	0.6	Prepare August bitcoin roll forward schedule to be included in coins report.
Tilsner, Jeremy	9/14/2022	3.3	Evaluate documents related to information flows and data warehouse design
Bixler, Holden	9/15/2022	0.7	Call with R. Campagna, E. Lucas, A. Lal, A. Ciriello, C. Brantley, S. Colangelo, A. Frenkel (all A&M) to discuss current workstreams and case updates.
Brantley, Chase	9/15/2022	0.7	Call with R. Campagna, H. Bixler, E. Lucas, A. Lal, A. Ciriello, S. Colangelo, A. Frenkel (all A&M) to discuss current workstreams and case updates.
Campagna, Robert	9/15/2022	0.7	Analysis related to weekly exco financial materials.
Campagna, Robert	9/15/2022	0.4	Call with Celsius Mining (C. Ferraro, A. Ayalon) and A&M to discuss status of hosting issues.
Campagna, Robert	9/15/2022	0.6	Call with H. Bixler, E. Lucas, Lal, A. Ciriello, C. Brantley, S. Colangelo, A. Frenkel (all A&M) to discuss current workstreams and case updates.
Campagna, Robert	9/15/2022	1.3	Review of presentations related to data and systems flow.
Campagna, Robert	9/15/2022	1.1	Review of WTW materials related to proposed retention plan.
Colangelo, Samuel	9/15/2022	0.7	Call with R. Campagna, H. Bixler, E. Lucas, A. Lal, A. Ciriello, C. Brantley, A. Frenkel (all A&M) to discuss current workstreams and case updates.
Frenkel, Adam	9/15/2022	0.7	Call with R. Campagna, H. Bixler, E. Lucas, A. Lal, A. Ciriello, C. Brantley, S. Colangelo (all A&M) to discuss current workstreams and case updates.
Lal, Arjun	9/15/2022	0.7	Call with R. Campagna, H. Bixler, E. Lucas, A. Ciriello, C. Brantley, S. Colangelo, A. Frenkel (all A&M) to discuss current workstreams and case updates.
Lucas, Emmet	9/15/2022	0.7	Call with R. Campagna, H. Bixler, A. Lal, A. Ciriello, C. Brantley, S. Colangelo, A. Frenkel (all A&M) to discuss current workstreams and case updates.
Tilsner, Jeremy	9/15/2022	0.1	Participate in call with A&M team to discuss systems and dataflow.
Tilsner, Jeremy	9/15/2022	0.8	Participate in call with Company to discuss systems and dataflow.

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BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Tilsner, Jeremy	9/15/2022	1.0	Participate in call with CEL to review status of data requests and resume discussion systems and data.
Tilsner, Jeremy	9/15/2022	2.8	Assess documents detailing Company's systems and technical infrastructure
Wang, Gege	9/15/2022	0.8	Participate in call with company to discuss systems and dataflow.
Wang, Gege	9/15/2022	0.1	Participate in call with A&M team to discuss systems and dataflow.
Lal, Arjun	9/16/2022	0.9	Attend call with L.Workman, J.Lambros, R. Deutsch (Celsius) re: insider payments data
Tilsner, Jeremy	9/16/2022	0.2	Participate in call with A&M team to discuss transactional data retrieval.
Tilsner, Jeremy	9/16/2022	0.3	Participate in internal A&M status update regarding data workstream
Tilsner, Jeremy	9/16/2022	0.3	Participate in status with A&M and K&E update regarding data workstream and other topics
Tilsner, Jeremy	9/16/2022	0.5	Participate in call with counsel to discuss transactional data retrieval.
Tilsner, Jeremy	9/16/2022	0.6	Participate in call with K&E and A&M to discuss potential future data and analysis needs.
Wang, Gege	9/16/2022	0.2	Participate in call with A&M team to discuss transactional data retrieval.
Wang, Gege	9/16/2022	0.5	Participate in call with counsel to discuss transactional data retrieval.
Tilsner, Jeremy	9/17/2022	0.5	Attend call with Special Committee and A. Lal (A&M) to preview preliminary SOFA/SOAL data
Tilsner, Jeremy	9/17/2022	1.0	Prepare for and participate in general status update with K&E team
Campagna, Robert	9/19/2022	0.4	Call with WTW (M. Boyce, J. Gartrell) related to retention plan materials to be provided to UCC.
Campagna, Robert	9/19/2022	0.4	Call on retails loans with Celsius (C. Ferraro, T. Bentov) and K&E (R. Kwasteniet) and path forward w/r/t to legal analysis.
Campagna, Robert	9/19/2022	0.8	Review and provide comments to retention plan materials.
Ciriello, Andrew	9/19/2022	0.3	Call with A. Lal (A&M) to discuss MOR, due diligence and general case updates
Lal, Arjun	9/19/2022	0.3	Call with A. Ciriello (A&M) to discuss MOR, due diligence and general case updates
Negangard, Kevin	9/19/2022	0.7	Review draft summary information provided by corporate IT team regarding the documentation of the IT environment.
Negangard, Kevin	9/19/2022	0.4	Correspondence with project team regarding the efforts to document and assess the IT environment.
Negangard, Kevin	9/19/2022	0.6	Attend call with corporate IT team to document and assess the IT environment.

***Celsius Network, LLC, et al.,
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BANKRUPTCY SUPPORT

Professional	Date	Hours	Activity
Tilsner, Jeremy	9/19/2022	1.3	Revisit notes and prepare data workstream status update presentation
Tilsner, Jeremy	9/19/2022	1.2	Assess schemas, PII-masking, and other documentation related to the structure of Company's data warehouse
Tilsner, Jeremy	9/19/2022	0.5	Participate in call with Company to discuss customer activities and transaction types.
Tilsner, Jeremy	9/19/2022	0.5	Hold call with members of Company engineering team to walk through high level application flow
Wang, Gege	9/19/2022	0.5	Participate in call with company to discuss customer activities and transaction types.
Bixler, Holden	9/20/2022	0.5	Call with A. Lal, C. Brantley, A. Ciriello, A. Frenkel, S. Colangelo, and E. Lucas (all A&M) to discuss statements and schedules and other case updates.
Brantley, Chase	9/20/2022	0.5	Call with H. Bixler, A. Lal, A. Ciriello, A. Frenkel, S. Colangelo, and E. Lucas (all A&M) to discuss statements and schedules and other case updates.
Campagna, Robert	9/20/2022	0.9	Prepare deck related to data analysis / systems analysis efforts for Board
Campagna, Robert	9/20/2022	1.4	Review insider listing and comparison vs. proposed retention plan participants. Update analysis accordingly.
Campagna, Robert	9/20/2022	1.2	Research related to retail loan emails going to users. Report back to UCC on same.
Colangelo, Samuel	9/20/2022	0.5	Call with H. Bixler, A. Lal, C. Brantley, A. Ciriello, A. Frenkel, and E. Lucas (all A&M) to discuss statements and schedules and other case updates.
Frenkel, Adam	9/20/2022	0.5	Call with H. Bixler, A. Lal, C. Brantley, A. Ciriello, S. Colangelo, and E. Lucas (all A&M) to discuss statements and schedules and other case updates.
Lal, Arjun	9/20/2022	0.5	Call with H. Bixler, C. Brantley, A. Ciriello, A. Frenkel, S. Colangelo, and E. Lucas (all A&M) to discuss statements and schedules and other case updates.
Lucas, Emmet	9/20/2022	0.5	Call with H. Bixler, A. Lal, C. Brantley, A. Ciriello, A. Frenkel, and S. Colangelo (all A&M) to discuss statements and schedules and other case updates.
Negangard, Kevin	9/20/2022	0.6	Review deliverables provided by corporate IT team related to the summary of the IT environment.
Tilsner, Jeremy	9/20/2022	0.5	Attend follow up call with Company on transaction reporting process
Tilsner, Jeremy	9/20/2022	0.5	Participate in call with B. Wadzita, J. Tilsner, and G. Wang (A&M) and CEL to discuss reconciliation on user accounts and next steps.
Tilsner, Jeremy	9/20/2022	0.5	Participate in call with CEL and G. Wang to discuss transaction reporting and user data collection process.
Tilsner, Jeremy	9/20/2022	0.8	Take part in call with Company to discuss process of transaction reporting efforts
Wadzita, Brent	9/20/2022	0.5	Participate in call with B. Wadzita, J. Tilsner, and G. Wang (A&M) and CEL to discuss reconciliation on user accounts and next steps.

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Professional	Date	Hours	Activity
Wang, Gege	9/20/2022	0.5	Participate in call with B. Wadzita, J. Tilsner, and G. Wang (A&M) and CEL to discuss reconciliation on user accounts and next steps.
Wang, Gege	9/20/2022	0.5	Participate in call with CEL and J. Tilsner to discuss transaction reporting and user data collection process.
Bixler, Holden	9/21/2022	0.4	Correspond with A&M team re: 341 hearing prep.
Bixler, Holden	9/21/2022	0.5	Confer with A&M team re: data collection status.
Campagna, Robert	9/21/2022	0.4	Call with A. Ciriello (A&M) to discuss KERP, wages-related diligence requests and MOR
Campagna, Robert	9/21/2022	1.4	Address employee issues with Celsius HR (T. Ramos).
Campagna, Robert	9/21/2022	0.7	Call with C. Ferraro related to organizational changes within CFO group.
Ciriello, Andrew	9/21/2022	1.8	Analyze wage and bonus data in response to diligence requests, to assist with development of KERP and to revise payroll cash forecast
Ciriello, Andrew	9/21/2022	0.4	Call with R. Campagna (A&M) to discuss KERP, wages-related diligence requests and MOR
Colangelo, Samuel	9/21/2022	0.3	Assemble mining site visit itinerary.
Negangard, Kevin	9/21/2022	0.4	Review draft summary information provided by corporate IT team regarding the documentation of the IT environment.
Tilsner, Jeremy	9/21/2022	0.5	Attend call with R.Campagna, J.Tilsner, and A. Lal (A&M) re: data preservation / access.
Tilsner, Jeremy	9/21/2022	0.3	Prepare for internal A&M update meeting to review systems / data workstream status
Bixler, Holden	9/22/2022	0.5	Confer with K&E and company legal teams re: planning discussion.
Bixler, Holden	9/22/2022	0.6	Attend A&M internal call with R. Campagna, E. Lucas, A. Lal, A. Frenkel, A. Ciriello, C. Brantley, S. Colangelo, J. Tilsner to discuss case updates and current workstreams.
Bixler, Holden	9/22/2022	0.4	Correspond with L. Workman (CEL) re: data review process.
Bixler, Holden	9/22/2022	0.5	Confer with L. Workman (CEL) and A&M team re: data contacts.
Bixler, Holden	9/22/2022	0.5	Attend advisor call.
Brantley, Chase	9/22/2022	0.6	Attend A&M internal call with R. Campagna, H. Bixler, E. Lucas, A. Lal, A. Frenkel, A. Ciriello, S. Colangelo, J. Tilsner to discuss case updates and current workstreams.
Campagna, Robert	9/22/2022	0.6	Attend A&M internal call with H. Bixler, E. Lucas, A. Lal, A. Frenkel, A. Ciriello, C. Brantley, S. Colangelo, J. Tilsner to discuss case updates and current workstreams.
Campagna, Robert	9/22/2022	1.1	Celsius planning call with Celsius (R. Deutsch, C. Ferraro, S. Kleiderman) and K&E (R. Kwasteniet).

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Professional	Date	Hours	Activity
Ciriello, Andrew	9/22/2022	0.6	Attend A&M internal call with R. Campagna, H. Bixler, E. Lucas, C. Brantley, S. Colangelo, J. Tilsner to discuss case updates and current workstreams.
Colangelo, Samuel	9/22/2022	0.6	Attend A&M internal call with R. Campagna, H. Bixler, E. Lucas, A. Lal, A. Frenkel, A. Ciriello, C. Brantley, J. Tilsner to discuss case updates and current workstreams.
Frenkel, Adam	9/22/2022	0.6	Attend A&M internal call with R. Campagna, A. Lal, H. Bixler, E. Lucas, A. Frenkel, A. Ciriello, C. Brantley, S. Colangelo, J. Tilsner to discuss case updates and current workstreams.
Lal, Arjun	9/22/2022	0.6	Attend A&M internal call with R. Campagna, H. Bixler, E. Lucas, A. Frenkel, A. Ciriello, C. Brantley, S. Colangelo, J. Tilsner to discuss case updates and current workstreams.
Lucas, Emmet	9/22/2022	0.6	Attend A&M internal call with R. Campagna, H. Bixler, A. Lal, A. Frenkel, A. Ciriello, C. Brantley, S. Colangelo, J. Tilsner to discuss case updates and current workstreams.
Negangard, Kevin	9/22/2022	0.6	Correspondence with project team regarding the efforts to document and assess the IT environment.
Negangard, Kevin	9/22/2022	0.6	Review draft summary information provided by corporate IT team regarding the documentation of the IT environment.
Negangard, Kevin	9/22/2022	0.7	Review deliverables provided by corporate IT team related to the summary of the IT environment.
Tilsner, Jeremy	9/22/2022	0.6	Attend A&M internal call with R. Campagna, H. Bixler, E. Lucas, A. Lal, A. Frenkel, A. Ciriello, C. Brantley, S. Colangelo to discuss case updates and current workstreams.
Tilsner, Jeremy	9/22/2022	0.4	Patrial participation in call with CEL to discuss potential direct data access for A&M team
Campagna, Robert	9/23/2022	0.9	Research and inquiries into recent employees noted for separation.
Campagna, Robert	9/23/2022	0.4	Call to discuss security measures with Celsius (C. Ferraro, R. Deutsch, S. Kleiderman), K&E (R. Kwasteniet, C. Koenig) and A&M (A. Lal)
Campagna, Robert	9/23/2022	1.3	Assist with governance related issues and concerns.
Lal, Arjun	9/23/2022	1.6	Review and edit weekly coin report
Bixler, Holden	9/26/2022	0.5	Confer with team re: status of various open items.
Bixler, Holden	9/26/2022	0.4	Correspond with L. Workman (CEL) and K&E re: critical dates list.
Bixler, Holden	9/26/2022	0.9	Review updated 341 prep materials for company.
Campagna, Robert	9/26/2022	0.5	A&M internal call to discuss statements and schedules and data collection efforts (A. Lal, H. Bixler, J. Tilsner).
Campagna, Robert	9/26/2022	0.6	Review CRO employment agreement and competitive analysis.
Ciriello, Andrew	9/26/2022	0.6	Call with A. Lal (A&M) regarding diligence requests, historical financials, statements & schedules and general case updates

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Kinealy, Paul	9/26/2022	0.8	Research information related to certain non-debtors and advise Kirkland re same
Tilsner, Jeremy	9/26/2022	0.5	Hold internal A&M call to discuss status of systems workstream
Bixler, Holden	9/27/2022	0.5	Call with R. Campagna, A. Lal, A. Ciriello, S. Colangelo, C. Brantley, E. Lucas, A. Frenkel, and P. Kinealy (all A&M) to discuss workstreams and case updates.
Bixler, Holden	9/27/2022	0.5	Attend Israel update call with K&E and A&M teams.
Brantley, Chase	9/27/2022	0.5	Call with R. Campagna, H. Bixler, A. Lal, A. Ciriello, S. Colangelo, E. Lucas, A. Frenkel, and P. Kinealy (all A&M) to discuss workstreams and case updates.
Campagna, Robert	9/27/2022	0.9	Edit organizational charts prior to special committee call in response to board inquiry.
Campagna, Robert	9/27/2022	0.6	Partial attendance at meeting with Celsius (C. Ferraro, T. Ramos) and A&M (A. Ciriello) regarding organization structure and retention plan.
Campagna, Robert	9/27/2022	0.5	Call with Board (D. Barse, A. Carr), K&E (R. Kwasteniet) and WTW (J. Gartrell, M. Boyce) to discuss market compensation and employee matters.
Campagna, Robert	9/27/2022	0.5	Call with H. Bixler, A. Lal, A. Ciriello, S. Colangelo, C. Brantley, E. Lucas, A. Frenkel, and P. Kinealy (all A&M) to discuss workstreams and case updates.
Ciriello, Andrew	9/27/2022	0.5	Call with R. Campagna, H. Bixler, A. Lal, S. Colangelo, C. Brantley, E. Lucas, A. Frenkel, and P. Kinealy (all A&M) to discuss workstreams and case updates.
Colangelo, Samuel	9/27/2022	0.5	Call with R. Campagna, H. Bixler, A. Lal, A. Ciriello, C. Brantley, E. Lucas, A. Frenkel, and P. Kinealy (all A&M) to discuss workstreams and case updates.
Colangelo, Samuel	9/27/2022	0.2	Update mining site visit itinerary.
Frenkel, Adam	9/27/2022	0.5	Call with R. Campagna, H. Bixler, A. Lal, A. Ciriello, S. Colangelo, C. Brantley, E. Lucas, and P. Kinealy (all A&M) to discuss workstreams and case updates.
Kinealy, Paul	9/27/2022	0.5	Call with R. Campagna, H. Bixler, A. Lal, A. Ciriello, S. Colangelo, C. Brantley, E. Lucas, and A. Frenkel (all A&M) to discuss workstreams and case updates.
Lal, Arjun	9/27/2022	0.5	Call with R. Campagna, H. Bixler, A. Ciriello, S. Colangelo, C. Brantley, E. Lucas, A. Frenkel, and P. Kinealy (all A&M) to discuss workstreams and case updates.
Lucas, Emmet	9/27/2022	0.5	Call with R. Campagna, H. Bixler, A. Lal, A. Ciriello, S. Colangelo, C. Brantley, A. Frenkel, and P. Kinealy (all A&M) to discuss workstreams and case updates.
Tilsner, Jeremy	9/27/2022	1.0	Prepare for and participate in Special Committee status update call
Bixler, Holden	9/28/2022	0.5	Confer with L. Workman (CEL) and data team re: data access request.

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Bixler, Holden	9/28/2022	0.5	Confer with A&M team re: status of current workstreams.
Campagna, Robert	9/28/2022	0.8	Draft emails related to UCC inquires into automated loan repayment notices.
Campagna, Robert	9/28/2022	0.6	Prepare update for special committee related to data analysis work.
Campagna, Robert	9/28/2022	0.6	Discussion with Celsius (T. Ramos) related to compensation and employee concerns
Ciriello, Andrew	9/28/2022	0.4	Correspond with HR team regarding updates to retention list and wages pre-funding amount for the period ending 11/4
Lal, Arjun	9/28/2022	0.7	Coordinate responses to questions from creditors re: ability to track claims
Tilsner, Jeremy	9/28/2022	0.5	Discuss systems access request with Company management.
Allison, Roger	9/29/2022	0.5	A&M internal call with R. Campagna, A. Lal, A. Ciriello, C. Brantley, S. Colangelo, A. Frenkel, R. Allison, P. Kinealy to discuss case updates and current workstreams.
Bixler, Holden	9/29/2022	0.5	Confer with team re: status of various open items.
Bixler, Holden	9/29/2022	0.7	Prepare 341 materials for upcoming meeting with C. Ferraro (CEL).
Bixler, Holden	9/29/2022	0.7	Attend advisor call.
Bixler, Holden	9/29/2022	1.0	Attend 341 meeting prep session with C. Ferraro (CEL) and K&E team.
Brantley, Chase	9/29/2022	0.9	Participate in call with Celsius mining team, E. Lucas (A&M) to discuss updates to mining business.
Brantley, Chase	9/29/2022	0.5	A&M internal call with R. Campagna, E. Lucas, A. Lal, A. Ciriello, S. Colangelo, A. Frenkel, R. Allison, P. Kinealy to discuss case updates and current workstreams.
Campagna, Robert	9/29/2022	0.4	Call with WTW (J. Gartrell, M. Boyce) and A&M (A. Ciriello) to discuss changes to KERP.
Campagna, Robert	9/29/2022	0.6	Review of revised org charts after discussion with C. Ferraro.
Campagna, Robert	9/29/2022	0.5	Call with Celsius (C. Ferraro, T. Ramos) and A&M (A. Ciriello) to discuss KERP list.
Campagna, Robert	9/29/2022	0.5	A&M internal call with A. Lal, A. Ciriello, C. Brantley, S. Colangelo, A. Frenkel, R. Allison, P. Kinealy to discuss case updates and current workstreams.
Ciriello, Andrew	9/29/2022	0.5	A&M internal call with R. Campagna, A. Lal, C. Brantley, S. Colangelo, A. Frenkel, R. Allison, P. Kinealy to discuss case updates and current workstreams.
Colangelo, Samuel	9/29/2022	0.5	A&M internal call with R. Campagna, A. Lal, A. Ciriello, E. Lucas, C. Brantley, A. Frenkel, R. Allison, P. Kinealy to discuss case updates and current workstreams.

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Professional	Date	Hours	Activity
Frenkel, Adam	9/29/2022	0.5	A&M internal call with R. Campagna, A. Lal, A. Ciriello, C. Brantley, S. Colangelo, R. Allison, P. Kinealy to discuss case updates and current workstreams.
Kinealy, Paul	9/29/2022	0.4	A&M internal call with R. Campagna, A. Lal, A. Ciriello, C. Brantley, S. Colangelo, A. Frenkel, R. Allison to discuss case updates and current workstreams.
Lal, Arjun	9/29/2022	0.5	A&M internal call with R. Campagna, A. Ciriello, C. Brantley, S. Colangelo, A. Frenkel, R. Allison, P. Kinealy to discuss case updates and current workstreams.
Lucas, Emmet	9/29/2022	0.5	A&M internal call with R. Campagna, A. Lal, A. Ciriello, C. Brantley, S. Colangelo, A. Frenkel, R. Allison, P. Kinealy to discuss case updates and current workstreams.
Lucas, Emmet	9/29/2022	0.9	Participate in call with Celsius mining team, C. Brantley (A&M) to discuss updates to mining business.
Negangard, Kevin	9/29/2022	0.7	Perform review of additional summary information provided by corporate IT team regarding the documentation of the IT environment.
Tilsner, Jeremy	9/29/2022	1.0	Attend Special Committee status update call
Bixler, Holden	9/30/2022	1.0	Attend crypto overview session with company and UCC advisors.
Bixler, Holden	9/30/2022	0.5	Confer with team re: workstream progress.
Campagna, Robert	9/30/2022	1.1	Crypto session led by Celsius (N. Goldstein, C. Roberts) with UCC advisors (W&C, M3 and Elementus teams).
Campagna, Robert	9/30/2022	0.7	Analysis of compensation, proposed retention list and employee turnover.
Campagna, Robert	9/30/2022	0.6	Calls related to security plans with C. Ferraro.
Campagna, Robert	9/30/2022	1.0	Introductory call with Examiner / team (S. Pillay, others), K&E (P. Nash, C. Koenig, D. Latona) and A&M (C. Brantley, A. Lal, E. Lucas).
Ciriello, Andrew	9/30/2022	1.0	Call with Examiner, K&E, Centerview and R. Campagna, A. Lal, C. Brantley (A&M) to kick off Examiner process
Colangelo, Samuel	9/30/2022	0.3	Update professional fee tracker.
Negangard, Kevin	9/30/2022	0.6	Review updated deliverables provided by corporate IT team related to the summary of the IT environment.
Tilsner, Jeremy	9/30/2022	1.9	Revisit notes and prepare data workstream status update presentation

Subtotal **162.5**

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Professional	Date	Hours	Activity
Brantley, Chase	9/1/2022	0.6	Correspond with the Company re: alternative 3rd party hosting site LOI.

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Professional	Date	Hours	Activity
Campagna, Robert	9/1/2022	1.2	Analysis of Kelvin background materials / market analysis.
Frenkel, Adam	9/1/2022	0.8	Review of Celsius Spend Analysis re: Celsius Investment Model
Frenkel, Adam	9/1/2022	1.6	Review of Historical NIM by Business re: Celsius Investment Model
Frenkel, Adam	9/1/2022	2.5	Review of CEL Recoveries analysis
Frenkel, Adam	9/1/2022	1.6	Analyze 9/23/22 Freeze Report re: Business Plan
Frenkel, Adam	9/1/2022	1.8	Analyze Historical Profitability analysis re: Celsius Investment Model
Lal, Arjun	9/1/2022	2.1	Review of loans reporting from the company to understand changes in book value
Frenkel, Adam	9/2/2022	1.8	Analyze historical products re: Celsius Investment Model
Frenkel, Adam	9/2/2022	1.4	Analyze Org. Charts and related spend materials re: Business Plan
Frenkel, Adam	9/2/2022	1.9	Develop user stratification analysis for Business Plan
Frenkel, Adam	9/2/2022	2.4	Analyze customer segmentation data re: Business Plan
Frenkel, Adam	9/2/2022	0.6	Meeting with V. Vesnaver (CEL) on user segmentation / stratification across products
Lal, Arjun	9/2/2022	0.6	Review prior company model for business plan forecast
Brantley, Chase	9/4/2022	0.3	Correspond with the Company re: alternative 3rd party hosting site deposits and analysis.
Frenkel, Adam	9/5/2022	2.3	Analyze business case modelling analysis re: Business Plan
Frenkel, Adam	9/5/2022	1.9	Analyze updated customer segmentation data re: Business Plan
Frenkel, Adam	9/5/2022	2.2	Analyze Coin Distribution & Go Forward plan analysis
Frenkel, Adam	9/5/2022	1.7	Analyze historical financial statements re: Business Plan
Brantley, Chase	9/6/2022	1.9	Prepare for and participate in call with the Company to review latest developments on mining business plan and 3rd party hosting alternatives.
Campagna, Robert	9/6/2022	0.5	Call with Celsius (A. Mashinsky, A. Ayalon), Board (D. Barse, A. Carr) and A&M (C. Brantley, A. Lal) to discuss hosting arrangements and options going forward.
Frenkel, Adam	9/6/2022	2.4	Develop income statement forecast re: Retail Loans
Frenkel, Adam	9/6/2022	2.9	Continued to develop NewCo business plan frameworks re: Business Plan

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Frenkel, Adam	9/6/2022	1.9	Develop NewCo business plan frameworks re: Business Plan
Frenkel, Adam	9/6/2022	1.7	Continued to develop Coin Distribution & Go Forward plan analysis
Frenkel, Adam	9/6/2022	1.0	Call with C. Ferraro, K. Tang, V. Vesnaver (CEL) and R. Kielty, D. Bendetson (CV) to discuss Guardian Market Scan
Lal, Arjun	9/6/2022	0.9	Review historical product profitability analysis calculations provided by company
Lal, Arjun	9/6/2022	0.6	Attend weekly update call with GK8 & Celsius management teams
Lal, Arjun	9/6/2022	1.2	Attend discussion with C.Ferraro, D. Tappen, VJ Vesnaver (Celsius) re: NewCo plan
Lal, Arjun	9/6/2022	1.9	Discuss options for mining business hosting with A.Ayalon, A. Mashinsky (Celsius)
Lal, Arjun	9/6/2022	1.3	Attend meeting with the Celsius management team to discuss Chapter 11 strategy
Brantley, Chase	9/7/2022	1.8	Analyze and provide questions on the Company analysis quantifying the impact of switching to an alternative 3rd party hosting provider.
Brantley, Chase	9/7/2022	0.5	Prepare for and participate in follow up call with the Company and K&E re: 3rd party hosting alternative.
Campagna, Robert	9/7/2022	1.7	Review of latest pro forma mining projection / hosting scenario.
Campagna, Robert	9/7/2022	0.6	Review and compare rig deployment schedule update.
Frenkel, Adam	9/7/2022	2.3	Develop income statement forecast re: Institutional Loans
Frenkel, Adam	9/7/2022	1.2	Analyze Celsius Liquidation analysis
Frenkel, Adam	9/7/2022	1.4	Analyze historical loan portfolio profitability re: Business Plan
Frenkel, Adam	9/7/2022	1.0	Call with C. Ferraro, K. Tang, V. Vesnaver, O. Blonstein, S. Hart, D. Tappen (CEL) and D. Bendetson (CV) to continue discussion Guardian Market Scan
Frenkel, Adam	9/7/2022	2.5	Develop income statement forecast re: Retail Loans
Lal, Arjun	9/7/2022	0.5	Attend call with A.Ciriello, R.Campagna, E.Lucas (A&M) re: intercompany balances
Lal, Arjun	9/7/2022	1.1	Participate in working session with C.Ferraro, D.Tappen, VJ Vesnaver (Celsius) re: NewCo model
Lal, Arjun	9/7/2022	0.6	Attend meeting with R.Campagna, J. Tilsner, H.Bixler (A&M) re: IT & data gathering
Lal, Arjun	9/7/2022	0.6	Discuss mining power contracts with Celsius mining management and K&E teams
Lal, Arjun	9/7/2022	0.4	Attend weekly coin movement review call with C.Ferraro, A. Alisie (Celsius) and K&E

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Brantley, Chase	9/8/2022	0.4	Analyze and share with team the latest open items list for the alternative hosting provider.
Campagna, Robert	9/8/2022	0.6	Review key legal / business concerns in hosting agreement.
Campagna, Robert	9/8/2022	0.4	Call with C. Ferraro related to mining ops and game plan.
Frenkel, Adam	9/8/2022	1.3	Continue to develop income statement forecast re: Custody
Frenkel, Adam	9/8/2022	2.9	Continued to develop income statement forecast re: Institutional Loans
Frenkel, Adam	9/8/2022	2.6	Continue to develop income statement forecast re: Retail Loans
Frenkel, Adam	9/8/2022	1.0	Call with C. Ferraro, K. Tang, V. Vesnaver, O. Blonstein, S. Hart, D. Tappen (CEL) and D. Bendentson (CV) to continue discussion Guardian Market Scan
Frenkel, Adam	9/8/2022	1.8	Continue to develop income statement forecast re: Institutional Loans
Lal, Arjun	9/8/2022	1.3	Working session with V.J. Vesnaver, D.Tappen, K.Tang (Celsius) re: NewCo forecast
Lal, Arjun	9/8/2022	1.9	Develop schematic for NewCo financial model
Brantley, Chase	9/9/2022	1.1	Multiple discussions with the Company and team re: mining business impact of certain 3rd party hosting providers.
Brantley, Chase	9/9/2022	0.4	Analyze and prepare questions for the Company re: liquidity situation at 3rd party hosting provider.
Frenkel, Adam	9/9/2022	1.8	Analyze historical NIM analysis
Frenkel, Adam	9/9/2022	2.3	Analyze updated product
Frenkel, Adam	9/9/2022	2.7	Continue to develop income statement forecast re: Custody
Frenkel, Adam	9/9/2022	2.9	Continue to develop income statement forecast re: Swaps
Frenkel, Adam	9/11/2022	0.7	Continue to develop income statement forecast re: Staking
Frenkel, Adam	9/11/2022	1.1	Continue to develop income statement forecast re: Swaps
Brantley, Chase	9/12/2022	1.1	Participate in call with J. Fan, E. Jin (both CEL), E. Lucas (A&M) to discuss business plan modelling.
Brantley, Chase	9/12/2022	0.3	Summarize and share update on status of mining business plan with management.
Brantley, Chase	9/12/2022	0.5	Prepare for and participate in call with the Company and the UCC advisors to review latest developments on mining business.
Brantley, Chase	9/12/2022	1.0	Prepare for and participate in call with the Company to discuss revised mining model.

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Professional	Date	Hours	Activity
Campagna, Robert	9/12/2022	0.7	Call with Celsius (C. Ferraro), Centerview and M3 (M. Meghji, J. Schiffrin) to discuss mining, business plan and related concerns.
Campagna, Robert	9/12/2022	1.7	Meeting with Celsius (A. Mashinsky, O. Blonstein, C. Ferraro) and Centerview to Kelvin product lines and business plan.
Campagna, Robert	9/12/2022	0.6	Call with Celsius (C. Ferraro, K. Tang) to review historical profitability by product.
Frenkel, Adam	9/12/2022	0.7	Call with A. Mashinsky, C. Ferraro, K. Tang, V. Vesnaver, O. Blonstein, S. Hart, D. Tappen (CEL), M. Puntus, R. Kielty, D. Bendentson to continue discussion Business Plan construct
Frenkel, Adam	9/12/2022	1.0	Working session with C. Ferraro, K. Tang, V. Vesnaver, O. Blonstein, S. Hart, D. Tappen (CEL) and D. Bendentson (CV) on business plan construct and development
Frenkel, Adam	9/12/2022	2.6	Continue to develop income statement forecast re: Swaps
Frenkel, Adam	9/12/2022	2.8	Development of Business Plan presentation construct
Frenkel, Adam	9/12/2022	0.8	Call with V. Vesnaver, S. Hart, D. Tappen (CEL) to Analyze NewCo product plans
Frenkel, Adam	9/12/2022	1.4	Continue to develop income statement forecast re: Staking
Lal, Arjun	9/12/2022	1.4	Attend business plan call with VJ.Vesnaver (Celsius) and A.Frankel (A&M)
Lal, Arjun	9/12/2022	0.8	Attend meeting with K.Tang, A.Wu, D.Tappen (Celsius) and Centerview teams re: historical profitability analysis
Lucas, Emmet	9/12/2022	1.1	Participate in call with J. Fan, E. Jin (both CEL), C. Brantley (A&M) to discuss business plan modelling.
Lucas, Emmet	9/12/2022	2.2	Prepare summary schedule of rig by location, type, hash rate to incorporate into expansion of assumptions in business plan.
Brantley, Chase	9/13/2022	0.9	Correspond with the Company re: alternative 3rd party hosting economics.
Brantley, Chase	9/13/2022	1.1	Review mining materials provided by the Company in advance of special committee meeting.
Brantley, Chase	9/13/2022	0.5	Prepare for and participate in call with the Company and Centerview to discuss latest developments with 3rd party host.
Brantley, Chase	9/13/2022	0.8	Prepare outline of rig location by type to support the mining business plan.
Brantley, Chase	9/13/2022	0.7	Review and provide comments on rig location by type schedule.
Campagna, Robert	9/13/2022	0.7	Review demand letter sent via Mining and implication for business plan.
Campagna, Robert	9/13/2022	1.4	Prepare summary of rigs by sub contract vs. MW needs and key issue / next steps for mining.
Frenkel, Adam	9/13/2022	2.4	Continue to develop income statement forecast re: On Ramp
Frenkel, Adam	9/13/2022	2.2	Development of balance sheet forecast mechanics re: Business Plan

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Frenkel, Adam	9/13/2022	1.9	Continue to develop income statement forecast re: Staking
Frenkel, Adam	9/13/2022	1.0	Working session with C. Ferraro, K. Tang, V. Vesnaver, O. Blonstein, S. Hart, D. Tappen (CEL) and D. Bendentson (CV) on business plan construct and development
Frenkel, Adam	9/13/2022	0.5	Development of variance analysis re: Business Plan
Frenkel, Adam	9/13/2022	2.8	Continue to develop income statement forecast re: Staking
Lal, Arjun	9/13/2022	1.6	Review historical product profitability analysis drafted by the company
Lucas, Emmet	9/13/2022	1.6	Analyze model mechanics in mining business model to provide comments to E. Jin (CEL) for incorporation.
Lucas, Emmet	9/13/2022	0.9	Update drivers in mining business plan to account for kW type by rig, location.
Brantley, Chase	9/14/2022	0.4	Review and share mining contract analysis prepare by K&E with Centerview team.
Brantley, Chase	9/14/2022	0.7	Correspond with the Company re: BTC hedging strategy.
Brantley, Chase	9/14/2022	1.1	Discuss with team and provide revisions to strategic summary outline for mining business plan.
Brantley, Chase	9/14/2022	1.1	Further discussions with the Company re: alternative 3rd party hosting contracts and next steps.
Brantley, Chase	9/14/2022	0.9	Review mining hosting strategy materials prepared by the Company in advance of sharing with the UCC advisors.
Campagna, Robert	9/14/2022	0.5	Partial participation on Kelvin business plan call.
Frenkel, Adam	9/14/2022	2.7	Continue to develop income statement forecast re: On Ramp
Frenkel, Adam	9/14/2022	1.0	Working session with C. Ferraro, K. Tang, V. Vesnaver, O. Blonstein, S. Hart, D. Tappen (CEL) and D. Bendentson (CV) on business plan construct and model development
Frenkel, Adam	9/14/2022	1.7	Build out of balance sheet rollforwards re: Business Plan
Frenkel, Adam	9/14/2022	2.4	Build out of balance sheet rollforwards re: Business Plan
Frenkel, Adam	9/14/2022	2.6	Continue to develop income statement forecast re: On Ramp
Lal, Arjun	9/14/2022	1.1	Working session with VJ. Vesnaver, D.Tappen, K.Tang (Celsius) re: NewCo forecast
Lal, Arjun	9/14/2022	0.4	Attend weekly coin movement review call with C.Ferraro, A. Alisie (Celsius) and K&E
Lucas, Emmet	9/14/2022	1.1	Further update to mining drivers in business plan per communications with C. Brantley (A&M).
Brantley, Chase	9/15/2022	0.5	Prepare for and participate in call with CEL to discuss updates on certain 3rd party host.

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Brantley, Chase	9/15/2022	0.8	Continue to correspond with the Company re: alternative 3rd party hosting contracts and analysis.
Campagna, Robert	9/15/2022	0.6	Analysis of hosting costs in various proposals.
Frenkel, Adam	9/15/2022	2.2	Analyze Strategic Options Analysis 2.0 re: NewCo
Frenkel, Adam	9/15/2022	1.9	Analyze customer segmentation data re: Business Plan
Frenkel, Adam	9/15/2022	1.1	Analyze customer segmentation data re: Business Plan
Frenkel, Adam	9/15/2022	2.6	Continue to develop income statement forecast re: Salaries and Related Expense
Frenkel, Adam	9/15/2022	1.0	Working session with C. Ferraro, K. Tang, V. Vesnaver, O. Blonstein, S. Hart, D. Tappen (CEL) and D. Bendentson (CV) on business plan construct and model development
Lal, Arjun	9/15/2022	2.1	Working session with V.J. Vesnaver, D.Tappen, K.Tang (Celsius) re: NewCo forecast
Lal, Arjun	9/15/2022	2.3	Further development to financial model for the NewCo business plan
Lucas, Emmet	9/15/2022	1.7	Prepare reconciliation schedule of schedules included in mining business plan to confirm coordination in outputs between consolidated views.
Brantley, Chase	9/16/2022	0.8	Prepare and share summary of mining business plan progress and next steps with the Company and team.
Brantley, Chase	9/16/2022	0.9	Prepare for and participate in call with the CEL to review latest draft of updated mining model.
Brantley, Chase	9/16/2022	1.1	Participate in working session with E. Lucas (A&M), E. Jin, J. Fan (both CEL) to discuss updates to mining business plan.
Brantley, Chase	9/16/2022	1.2	Analyze and prepare questions for the Company re: contract roll off schedule.
Campagna, Robert	9/16/2022	0.7	Review status update on Mining hosting alternatives
Campagna, Robert	9/16/2022	0.5	Meeting to provide Mining update to UCC professionals (M3 and PWP) by A&M, Celsius (C. Ferraro) and Centerview (R. Kielty).
Campagna, Robert	9/16/2022	1.1	Clean up / finalize headcount related data for call with UCC set for 9/19.
Campagna, Robert	9/16/2022	0.4	Attend call with A. Lal, J.Tilsner, K.Niegard (A&M) re: data preservation / access
Ciriello, Andrew	9/16/2022	0.2	Call with A. Frenkel (A&M) regarding development of business plan model
Frenkel, Adam	9/16/2022	1.7	Continue to develop income statement forecast re: Salaries and Related Expense
Frenkel, Adam	9/16/2022	2.7	Continue to develop income statement forecast re: Marketing Expense
Frenkel, Adam	9/16/2022	2.6	Continue to develop income statement forecast re: G&A and Vendors Expense

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Frenkel, Adam	9/16/2022	2.5	Continued to develop NewCo Financial Plan presentation re: Business Plan
Frenkel, Adam	9/16/2022	0.2	Call with A. Ciriello (A&M) regarding development of business plan model
Lal, Arjun	9/16/2022	0.9	Working session with A. Mashinsky, VJ. Vesnaver, D.Tappen (Celsius) re: NewCo forecast
Lal, Arjun	9/16/2022	1.1	Analyze NewCo business plan assumptions and drivers
Lal, Arjun	9/16/2022	0.4	Attend call with R.Campagna, J.Tilsner, K.Niegard (A&M) re: data preservation / access
Lucas, Emmet	9/16/2022	0.6	Prepare discussion points on model adjustments ahead of mining business plan call.
Lucas, Emmet	9/16/2022	1.1	Participate in working session with C. Brantley (A&M), E. Jin, J. Fan (both CEL) to discuss updates to mining business plan.
Lucas, Emmet	9/16/2022	1.6	Validate input assumptions driving mining business plan P&L.
Brantley, Chase	9/17/2022	0.3	Analyze rig status update from the Company.
Brantley, Chase	9/17/2022	0.2	Share update with M3 re: rig status.
Brantley, Chase	9/19/2022	1.1	Participate in working session with E. Lucas (A&M), E. Jin, J. Fan (both CEL) to review updated mining business plan.
Brantley, Chase	9/19/2022	1.1	Update and share revised rig deployment schedule with the Company for review.
Ciriello, Andrew	9/19/2022	0.5	Call with I. Inbar, P. Natarajan, D. Delano (CEL), C. Koenig, M. Lemm (K&E) and A. Lal (A&M) regarding USDC coin sales
Frenkel, Adam	9/19/2022	1.8	Update to modeling assumptions related to staking re: Business Plan
Frenkel, Adam	9/19/2022	0.2	Continued to develop/update NewCo Financial Plan presentation re: Business Plan
Frenkel, Adam	9/19/2022	1.8	Update to modeling assumptions related to retail loans re: Business Plan
Frenkel, Adam	9/19/2022	1.0	Working session with C. Ferraro, K. Tang, V. Vesnaver, O. Blonstein, S. Hart, D. Tappen (CEL) and D. Bendentson (CV) on business plan construct and model development
Frenkel, Adam	9/19/2022	2.9	Update to modeling assumptions related to institutional loans re: Business Plan
Frenkel, Adam	9/19/2022	2.6	Analyze loans data re: Business Plan
Lal, Arjun	9/19/2022	2.1	Working session with C.Ferraro, VJ. Vesnaver, D.Tappen (Celsius) re: NewCo forecast
Lal, Arjun	9/19/2022	1.6	Review of NewCo financial forecast assumptions
Lal, Arjun	9/19/2022	0.6	Discussion with A. Frankel (A&M) re: NewCo financial model

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Professional	Date	Hours	Activity
Lal, Arjun	9/19/2022	0.5	Call with I. Inbar, P. Natarajan, D. Delano (CEL), C. Koenig, M. Lemm (K&E) and A. Lal (A&M) regarding USDC coin sales
Lucas, Emmet	9/19/2022	1.1	Participate in working session with C. Brantley (A&M), E. Jin, J. Fan (both CEL) to review updated mining business plan.
Lucas, Emmet	9/19/2022	1.9	Prepare draft output schedules, charts to summarize mining business plan analysis.
Brantley, Chase	9/20/2022	1.0	Prepare for and participate in call with the Company, UCC advisors and hosting provider.
Brantley, Chase	9/20/2022	0.5	Participate in call with Centerview to discuss status update on mining business plan.
Brantley, Chase	9/20/2022	0.6	Participate in call with E. Lucas (A&M), E. Jin, J. Fan (both CEL) to discuss mining business plan assumptions.
Brantley, Chase	9/20/2022	0.6	Discussion with the Company re: open items for supporting schedules in mining business plan.
Campagna, Robert	9/20/2022	1.1	Review initial draft business plan model for Kelvin.
Campagna, Robert	9/20/2022	0.7	Analysis of historical results by line of deployment as relates to go-forward business assumptions.
Ciriello, Andrew	9/20/2022	0.5	Call with A. Frenkel (A&M) to discuss Kelvin business plan
Frenkel, Adam	9/20/2022	0.6	Continue to develop income statement forecast re: Staking
Frenkel, Adam	9/20/2022	0.9	Continued to develop/update NewCo Financial Plan presentation re: Business Plan
Frenkel, Adam	9/20/2022	1.0	Working session with C. Ferraro, K. Tang, V. Vesnaver, O. Blonstein, S. Hart, D. Tappen (CEL) and D. Bendenson (CV) on business plan construct and model development
Frenkel, Adam	9/20/2022	3.2	Development of user rollforward analysis re: Business Plan
Frenkel, Adam	9/20/2022	2.8	Update to modeling assumptions related to redemption staking re: Business Plan
Frenkel, Adam	9/20/2022	2.2	Update of user forecast for NewCo model re: Business Plan
Frenkel, Adam	9/20/2022	1.7	Development of user forecast for NewCo model
Frenkel, Adam	9/20/2022	1.4	Development of AUM analysis re: Business Plan
Lal, Arjun	9/20/2022	0.7	Attend weekly GK8 business update meeting
Lal, Arjun	9/20/2022	1.1	Discussion with A. Frankel (A&M) re: NewCo financial model
Lal, Arjun	9/20/2022	1.1	Meeting with C.Ferraro, I.Inbar (Celsius) re: process for weekly coin reporting
Lal, Arjun	9/20/2022	1.3	Working session with C.Ferraro, V.J. Vesnaver, D.Tappen (Celsius) re: NewCo forecast

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Lucas, Emmet	9/20/2022	0.6	Participate in call with C. Brantley (A&M), E. Jin, J. Fan (both CEL) to discuss mining business plan assumptions.
Campagna, Robert	9/21/2022	0.5	Participate on mining operational call with Celsius (C. Ferraro, A. Ayalon) and special committee (A. Carr, D. Barse) for update on key issues.
Campagna, Robert	9/21/2022	0.5	Attend call with R.Campagna, J.Tilsner, and A. Lal (A&M) re: data preservation / access.
Campagna, Robert	9/21/2022	1.4	Review presentation on Kelvin opportunities and key products.
Frenkel, Adam	9/21/2022	1.8	Continued to update NewCo Financial Plan presentation re: Business Plan
Frenkel, Adam	9/21/2022	1.0	Working session with C. Ferraro, K. Tang, V. Vesnaver, O. Blonstein, S. Hart, D. Tappen (CEL) and D. Bendentson (CV) on business plan construct and model development
Frenkel, Adam	9/21/2022	1.8	Continued to update NewCo Financial Plan presentation re: Business Plan
Frenkel, Adam	9/21/2022	1.4	Continue to develop income statement forecast re: Marketing Expense
Frenkel, Adam	9/21/2022	2.8	Continue to develop income statement forecast re: Staking
Frenkel, Adam	9/21/2022	1.2	Update to user rollforward analysis re: Business Plan
Frenkel, Adam	9/21/2022	2.4	Update of user forecast for NewCo model re: Business Plan
Lal, Arjun	9/21/2022	2.9	Develop financial model for the NewCo business plan
Lal, Arjun	9/21/2022	1.2	Working session with C.Ferraro, VJ. Vesnaver, D.Tappen (Celsius) re: NewCo forecast
Lal, Arjun	9/21/2022	0.4	Attend weekly coin movement review call with C.Ferraro, A. Alisie (Celsius) and K&E
Lal, Arjun	9/21/2022	0.5	Attend call with R.Campagna, J.Tilsner, and A. Lal (A&M) re: data preservation / access.
Lucas, Emmet	9/21/2022	2.1	Analyze updated model mechanics in mining business model to provide comments to E. Jin (CEL) for incorporation.
Brantley, Chase	9/22/2022	0.7	Participate in call with E. Lucas (A&M), E. Jin, J. Fan (both CEL) to discuss current version of mining business plan.
Frenkel, Adam	9/22/2022	2.8	Update to user rollforward analysis re: Business Plan
Frenkel, Adam	9/22/2022	2.3	Continued to update NewCo Financial Plan presentation re: Business Plan
Frenkel, Adam	9/22/2022	1.0	Working session with C. Ferraro, K. Tang, V. Vesnaver, O. Blonstein, S. Hart, D. Tappen (CEL) and D. Bendentson (CV) on business plan construct and model development
Frenkel, Adam	9/22/2022	1.1	Update to model drivers mechanics page re: Business Plan

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Frenkel, Adam	9/22/2022	1.2	Update of user forecast for NewCo model re: Business Plan
Frenkel, Adam	9/22/2022	1.6	Update to trust recovery forecast re: Business Plan
Lal, Arjun	9/22/2022	1.7	Draft strawman slides for the NewCo financial forecast
Lal, Arjun	9/22/2022	1.6	Working session with C.Ferraro, VJ. Vesnaver, D.Tappen (Celsius) re: NewCo forecast
Lal, Arjun	9/22/2022	0.6	Attend discussion with Celsius management and K&E team re: CEL token
Lal, Arjun	9/22/2022	2.6	Develop user forecasting methodology for the NewCo financial forecast
Lucas, Emmet	9/22/2022	0.7	Participate in call with C. Brantley (A&M), E. Jin, J. Fan (both CEL) to discuss current version of mining business plan.
Brantley, Chase	9/23/2022	0.8	Analyze and share updated draft of mining business plan with Centerview.
Brantley, Chase	9/23/2022	2.8	Review and provide list of revisions for mining business plan model ahead of review with the Company.
Brantley, Chase	9/23/2022	1.2	Participate in call with E. Lucas (A&M), E. Jin, J. Fan (both CEL) to discuss assumptions used in mining business plan.
Campagna, Robert	9/23/2022	1.3	Review draft materials related to Kelvin presentation and provide comments / redirect.
Frenkel, Adam	9/23/2022	2.7	Continued to update NewCo Financial Plan presentation re: Business Plan
Frenkel, Adam	9/23/2022	2.2	Continue to develop income statement forecast re: On Ramp
Frenkel, Adam	9/23/2022	1.9	Continue to develop income statement forecast re: Staking
Frenkel, Adam	9/23/2022	1.6	Update of user forecast for NewCo model re: Business Plan
Frenkel, Adam	9/23/2022	1.4	Development of sensitivity analysis to support business plan model
Lal, Arjun	9/23/2022	2.3	Draft presentation outputs for the NewCo business plan
Lucas, Emmet	9/23/2022	2.8	Analyze current version of mining business plan to provide review comments to E. Jin (CEL).
Lucas, Emmet	9/23/2022	1.4	Prepare comments for mining business plan, assumptions to be updated per review of working model.
Lucas, Emmet	9/23/2022	1.2	Participate in call with C. Brantley (A&M), E. Jin, J. Fan (both CEL) to discuss assumptions used in mining business plan.
Frenkel, Adam	9/24/2022	1.4	Continued to update NewCo Financial Plan presentation re: Business Plan
Brantley, Chase	9/25/2022	0.2	Respond to questions from K&E and Centerview re: bidding procedures.

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Frenkel, Adam	9/25/2022	1.7	Continued to update NewCo Financial Plan presentation re: Business Plan
Frenkel, Adam	9/25/2022	1.9	Continue to develop income statement forecast re: On Ramp
Lal, Arjun	9/25/2022	2.4	Develop updates to financial model for the NewCo business plan
Brantley, Chase	9/26/2022	0.3	Discuss mining business plan open items with Centerview and outline additional open items to review with the Company.
Brantley, Chase	9/26/2022	1.2	Review and draft output pages for the mining business plan ahead of broader distribution.
Brantley, Chase	9/26/2022	1.2	Review and prepare responses to Centerview questions re: mining business plan.
Brantley, Chase	9/26/2022	0.4	Respond to questions from the Company re: mining business plan open items.
Brantley, Chase	9/26/2022	0.5	Prepare for and participate in call with Centerview to discuss mining business plan timeline.
Brantley, Chase	9/26/2022	0.6	Participate in update call with E. Lucas (A&M), E. Jin, J. Fan (both CEL) to discuss next steps for mining business plan.
Campagna, Robert	9/26/2022	1.0	Strategic call with Celsius (C. Ferraro, J. Perman, K. Tang), Centerview (R. Kielty), A&M (A. Lal, A. Frenkel) to business plan presentation and open items.
Campagna, Robert	9/26/2022	1.1	Call with Celsius (C. Ferraro, J. Perman, K. Tang) and A&M (A. Lal, A. Frenkel) to discuss Kevin model, edits and go-forward changes.
Campagna, Robert	9/26/2022	0.6	Call re: status of mining business plan with Celsius (C. Ferraro) and Centerview (R. Kielty) and A&M (C. Brantley)
Frenkel, Adam	9/26/2022	2.4	Update to trust recovery forecast re: Business Plan
Frenkel, Adam	9/26/2022	2.7	Continued to update NewCo Financial Plan presentation re: Business Plan
Frenkel, Adam	9/26/2022	2.1	Update of user forecast for NewCo model re: Business Plan
Frenkel, Adam	9/26/2022	1.5	Continue to develop income statement forecast re: Marketing Expense
Frenkel, Adam	9/26/2022	1.1	Call with Celsius (C. Ferraro, J. Perman, K. Tang) and A&M (A. Lal, R. Campagna) to discuss Kevin model, edits and go-forward changes.
Lal, Arjun	9/26/2022	1.3	Meeting with Centerview team and C.Ferraro, VJ. Vesnaver, D.Tappen (Celsius) re: NewCo forecast
Lal, Arjun	9/26/2022	2.3	Create recovery analysis for NewCo plan scenario
Lal, Arjun	9/26/2022	0.7	Attend meeting with C.Ferraro, L.Koren, J.Morgan (Celsius) re: sales taxes
Lal, Arjun	9/26/2022	1.1	Call with Celsius (C. Ferraro, J. Perman, K. Tang) and A&M (R. Campagna, A. Frenkel) to discuss Kevin model, edits and go-forward changes.

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Lal, Arjun	9/26/2022	0.6	Attend meeting with R.Campagna, J. Tilsner, H.Bixler (A&M) re: IT & data gathering
Lal, Arjun	9/26/2022	0.5	Discussion with R.Kielty, B.Beasley (Centerview) re: mining business plan
Lucas, Emmet	9/26/2022	0.6	Participate in update call with C. Brantley (A&M), E. Jin, J. Fan (both CEL) to discuss next steps for mining business plan.
Brantley, Chase	9/27/2022	1.6	Finalize and share output pages for the mining business plan ahead of broader distribution.
Frenkel, Adam	9/27/2022	1.3	Update to sensitivity analysis to support business plan model
Frenkel, Adam	9/27/2022	1.0	Working session with C. Ferraro, K. Tang, V. Vesnaver, O. Blonstein, S. Hart, D. Tappen (CEL) and D. Bendentson (CV) on business plan construct and model development
Frenkel, Adam	9/27/2022	1.9	Update to sensitivity analysis to support business plan model
Frenkel, Adam	9/27/2022	2.6	Continued to update NewCo Financial Plan presentation re: Business Plan
Frenkel, Adam	9/27/2022	0.8	Continue to develop income statement forecast re: On Ramp
Frenkel, Adam	9/27/2022	1.9	Update to trust recovery forecast re: Business Plan
Frenkel, Adam	9/27/2022	2.4	Update to monthly liquidity forecast re: Business Plan
Lal, Arjun	9/27/2022	0.8	Discuss strategic options for GK8 sale process with Centerview and K&E teams
Lal, Arjun	9/27/2022	0.7	Attend meeting with Elementus and M3 teams re: Stablecoins
Lal, Arjun	9/27/2022	2.1	Review and edit NewCo business plan forecast
Lal, Arjun	9/27/2022	1.4	Working session with C.Ferraro, VJ. Vesnaver, D.Tappen (Celsius) re: NewCo forecast
Brantley, Chase	9/28/2022	0.7	Discuss with mining team the support for assumptions in the mining business plan model.
Brantley, Chase	9/28/2022	2.1	Continue to review and provide comments on the mining business plan model and additional scenario build out.
Campagna, Robert	9/28/2022	0.9	Analysis / status check on working Mining business plan model.
Campagna, Robert	9/28/2022	1.1	Kelvin business plan call with Celsius (C. Ferraro, VJ Vesnaver, O. Blonstein) and A&M (A. Lal) and Latham to discuss regulatory.
Frenkel, Adam	9/28/2022	1.0	Working session with C. Ferraro, K. Tang, V. Vesnaver, O. Blonstein, S. Hart, D. Tappen (CEL) and D. Bendentson (CV) on business plan construct and model development
Frenkel, Adam	9/28/2022	1.9	Continued to update NewCo Financial Plan presentation re: Business Plan
Frenkel, Adam	9/28/2022	2.3	Update to monthly liquidity forecast re: Business Plan

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BUSINESS PLAN

Professional	Date	Hours	Activity
Frenkel, Adam	9/28/2022	2.5	Update to trust recovery forecast re: Business Plan
Frenkel, Adam	9/28/2022	2.6	Continued to update NewCo Financial Plan presentation re: Business Plan
Frenkel, Adam	9/28/2022	1.4	Update to sensitivity analysis to support business plan model
Lal, Arjun	9/28/2022	0.4	Discussion of coin movements with C.Ferraro (Celsius)
Lal, Arjun	9/28/2022	1.1	Kelvin business plan call with Celsius (C. Ferraro, VJ Vesnaver, O. Blonstein) and A&M (R. Campagna) and Latham to discuss regulatory.
Lal, Arjun	9/28/2022	1.4	Refine financial model to reflect the latest adjustments to the NewCo plan
Brantley, Chase	9/29/2022	0.5	Outline open items on key inputs for mining business plan and share with the Company and Centerview.
Brantley, Chase	9/29/2022	0.6	Prepare for and participate in call with the mining team to review open items re: mining business plan.
Brantley, Chase	9/29/2022	0.4	Call with Celsius (C. Ferraro) and Centerview (B. Beasley and A&M (A. Lal, R. Campagna) to discuss mining business plan and next steps.
Campagna, Robert	9/29/2022	1.6	Analysis of Kelvin working business plan model and related presentation. Provide comments on same.
Campagna, Robert	9/29/2022	0.4	Call with Celsius (C. Ferraro) and Centerview (B. Beasley and A&M (A. Lal, C. Brantley) to discuss mining business plan and next steps.
Campagna, Robert	9/29/2022	1.8	Draft slides for Newco presentation.
Frenkel, Adam	9/29/2022	2.6	Update to monthly liquidity forecast re: Business Plan
Frenkel, Adam	9/29/2022	1.0	Working session with C. Ferraro, K. Tang, V. Vesnaver, O. Blonstein, S. Hart, D. Tappen (CEL) and D. Bendentson (CV) on business plan construct and model development
Frenkel, Adam	9/29/2022	1.8	Update to balance sheet rollforwards re: Business Plan
Frenkel, Adam	9/29/2022	2.4	Continued to update NewCo Financial Plan presentation re: Business Plan
Frenkel, Adam	9/29/2022	3.0	Continued to update NewCo Financial Plan presentation re: Business Plan
Lal, Arjun	9/29/2022	1.1	Discussion with Celsius management and Centerview team re: mining business plan
Lal, Arjun	9/29/2022	0.4	Call with Celsius (C. Ferraro) and Centerview (B. Beasley and A&M (R. Campagna, C. Brantley) to discuss mining business plan and next steps.
Lal, Arjun	9/29/2022	1.6	Review and edit output pages for the NewCo financial model
Brantley, Chase	9/30/2022	0.9	Outline breakeven analysis to determine renegotiable rates as part of mining business plan scenarios.

Exhibit D

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BUSINESS PLAN

Professional	Date	Hours	Activity
Brantley, Chase	9/30/2022	0.4	Analyze response to key assumptions supporting information for the mining business plan.
Brantley, Chase	9/30/2022	2.4	Review updated mining business plan and revise output pages for latest revisions.
Campagna, Robert	9/30/2022	0.3	Call to discuss Kelvin model with A. Lal and A. Frenkel (A&M).
Campagna, Robert	9/30/2022	0.6	Newco call with Celsius (C. Ferraro, VJ Vesnaver, O. Blonstein) and A&M (A. Lal).
Frenkel, Adam	9/30/2022	1.4	Update to monthly liquidity forecast re: Business Plan
Frenkel, Adam	9/30/2022	1.9	Continued update to NewCo Presentation re: Business Plan
Frenkel, Adam	9/30/2022	2.6	Update to monthly liquidity forecast re: Business Plan
Frenkel, Adam	9/30/2022	0.3	Update to balance sheet rollforwards re: Business Plan
Frenkel, Adam	9/30/2022	0.3	Call to discuss Kelvin model with A. Lal and R. Campagna (A&M).
Frenkel, Adam	9/30/2022	2.7	Continued update to NewCo Presentation re: Business Plan
Frenkel, Adam	9/30/2022	1.7	Update to trust recovery forecast re: Business Plan
Lal, Arjun	9/30/2022	1.2	Working session with C.Ferraro, VJ. Vesnaver, D.Tappen (Celsius) re: NewCo forecast
Lal, Arjun	9/30/2022	0.3	Call to discuss Kelvin model with R. Campagna and A. Frenkel (A&M).
Lal, Arjun	9/30/2022	0.5	Discuss NewCo business plan with D.Latona, C.Koenig (K&E)
Lal, Arjun	9/30/2022	1.1	Attend meeting with UCC advisors (M3, W&C, Elementus), K&E, and Celsius management re: crypto security
Subtotal		404.8	

CASE ADMINISTRATION

Professional	Date	Hours	Activity
Brantley, Chase	9/1/2022	0.2	Coordinate with the Company and UCC advisors to arrange mining business plan meeting.
Kinealy, Paul	9/1/2022	1.1	Research inquiries from Kirkland team and follow up with Celsius re same
Kinealy, Paul	9/2/2022	0.4	Research additional potential parties in interest for A&M legal team
Allison, Roger	9/7/2022	0.8	Draft updated parties in interest list to share with counsel.
Allison, Roger	9/7/2022	1.3	Analyze court documents to update parties in interest listing re: Ad-hoc groups.

Exhibit D

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CASE ADMINISTRATION

Professional	Date	Hours	Activity
Allison, Roger	9/8/2022	2.6	Analyze parties in interest list Schedule A for completeness and presentation issues.
Brantley, Chase	9/9/2022	0.3	Coordinate follow up mining meeting with the Company and UCC advisors.
Brantley, Chase	9/12/2022	0.4	Correspond with the Company and UCC advisors to schedule a trip to visit the mining facilities in Midland.
Brantley, Chase	9/13/2022	0.3	Further correspondence with the Company and UCC advisors to schedule a trip to visit the mining facilities in Midland.
Kinealy, Paul	9/15/2022	0.4	Call with internal A&M team re case status and workstreams
Brantley, Chase	9/19/2022	0.3	Coordinate UCC advisor to sit in on call with mining hosting provider.
Brantley, Chase	9/19/2022	0.7	Continued coordination with the UCC advisors and the Company to schedule Midland site visits.
Brantley, Chase	9/20/2022	0.4	Coordinate recurring weekly all hands advisor call with Debtors and UCC advisors.
Brantley, Chase	9/20/2022	0.8	Organize list of attendees and preliminary schedule for UCC advisors Midland site visits.
Brantley, Chase	9/21/2022	0.6	Outline and share itinerary for UCC advisors Midland trip with the Company and UCC advisors for review.
Wadzita, Brent	9/22/2022	0.6	Assist debtors professionals in obtaining wire details to return funds.
Brantley, Chase	9/27/2022	0.3	Finalize and share itinerary for UCC advisors Midland trip with the Company for sign-off.
Brantley, Chase	9/27/2022	0.4	Revise UCC advisors Midland visit timeline and share itinerary with the group.
Subtotal		11.9	

CASH FORECASTS

Professional	Date	Hours	Activity
Brantley, Chase	9/1/2022	0.3	Finalize and share week ending September 2 weekly report with the UCC advisors.
Brantley, Chase	9/1/2022	0.7	Update weekly reporting pack for the week ending September 2 with commentary from K&E and the Company.
Brantley, Chase	9/1/2022	0.7	Correspond with the Company and K&E re: OCT counterparty for BTC sales.
Brantley, Chase	9/1/2022	0.7	Discuss timeline of site build energization and rig deployment with the Company for weekly report.
Brantley, Chase	9/1/2022	0.7	Revise site build update language for purposes of weekly report to share with UCC advisors.
Brantley, Chase	9/1/2022	0.6	Participate in working session with E. Lucas (A&M) to review August 26th cash report, discuss various comments provided from others.
Campagna, Robert	9/1/2022	1.6	Analysis of prior week / cumulative budget vs. actual reporting and associated weekly reporting deck.

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CASH FORECASTS

Professional	Date	Hours	Activity
Ciriello, Andrew	9/1/2022	0.2	Correspond with M. Williams, M. Hall (CEL) regarding pre-petition wages payments
Ciriello, Andrew	9/1/2022	0.7	Create notice pay recipient roll-off schedule for input into cash flow forecast
Ciriello, Andrew	9/1/2022	0.4	Call with E. Lucas (A&M) regarding payroll forecast and notice pay roll-off schedule
Ciriello, Andrew	9/1/2022	0.6	Review and comment on funding requirements to comply with Insperity CSA through 10/7
Ciriello, Andrew	9/1/2022	0.4	Review and comment on UCC weekly cash reporting package
Ciriello, Andrew	9/1/2022	0.4	Review and comment on retention plan materials ahead of meeting on 9/2
Lal, Arjun	9/1/2022	0.9	Review and comment on updated cash flow
Lucas, Emmet	9/1/2022	0.2	Analyze Insperity documents, proposed payroll amounts to confirm amounts are in line with budget.
Lucas, Emmet	9/1/2022	0.2	Update August 26th weekly cash report for mining updates provided by D. Albert (CEL).
Lucas, Emmet	9/1/2022	0.4	Participate in call with A. Ciriello (A&M) regarding payroll forecast and notice pay roll-off schedule.
Lucas, Emmet	9/1/2022	0.3	Update August 26th weekly cash report per comments from A. Lal (A&M).
Lucas, Emmet	9/1/2022	0.6	Participate in working session with C. Brantley (A&M) to review August 26th cash report, discuss various comments provided from others.
Lucas, Emmet	9/1/2022	0.4	Update August 26th weekly cash report per comments from C. Ceresa (K&E).
Brantley, Chase	9/2/2022	0.2	Share revised weekly report for week ending September 2 after call with UCC advisors.
Campagna, Robert	9/2/2022	0.5	Call with M3 (S. Herman) to discuss weekly reporting package.
Ciriello, Andrew	9/2/2022	0.7	Call with A. Norton (CEL), E. Lucas (A&M) regarding August payroll
Lucas, Emmet	9/2/2022	0.7	Participate in weekly call A. Ciriello (A&M), A. Norton (CEL) to review payroll forecast, ad hoc employee related matters.
Lucas, Emmet	9/2/2022	0.4	Update weekly cash reporting pack for week ended August 26 for comments received during weekly call with M3.
Lucas, Emmet	9/2/2022	0.6	Participate in weekly cash reporting call with M3 advisors, A&M to walk through cash flow forecast, weekly report for activity through August 26th.
Brantley, Chase	9/6/2022	0.2	Respond to questions re: alternative investment cash inflows
Campagna, Robert	9/6/2022	0.5	Call with K&E (R. Kwasteniet, E. Jones) and A&M (A. Lal, A. Ciriello) to discuss coin reporting and request for examiner.
Campagna, Robert	9/6/2022	1.1	Review and analysis of coin / crypto report required pursuant to Third Interim Order / Stip.

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CASH FORECASTS

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Ciriello, Andrew	9/6/2022	0.3	Correspond with K. Ehrler (M3) and C. Brantley, E. Lucas (A&M) regarding payroll forecast
Ciriello, Andrew	9/6/2022	0.3	Draft and distribute payment notice for payments scheduled for 9/9
Ciriello, Andrew	9/6/2022	0.3	Call with L. Lamesh, N. Schleifer (CEL) regarding GK8 funding needs
Colangelo, Samuel	9/6/2022	0.5	Update cash model to reflect critical vendor and wage related cash/bank activity.
Lucas, Emmet	9/6/2022	0.4	Update bank activity for weekly Serbia data.
Lucas, Emmet	9/6/2022	0.6	Update week ended September 2nd cash balances/activity to categorize transactions for reconciliation to forecast.
Lucas, Emmet	9/6/2022	1.8	Prepare draft deliverable of budget-to-actuals report for week ended September 2.
Brantley, Chase	9/7/2022	0.2	Correspond with the Company and K&E re: status of onboarding OTC counterparty for sale of mined BTC.
Brantley, Chase	9/7/2022	0.4	Correspond with the Company re: updates to the site build cash forecast.
Campagna, Robert	9/7/2022	0.5	Weekly coin movement call with Celsius (A. Alisie, C. Ferraro, D. Tappen, others)
Ciriello, Andrew	9/7/2022	0.2	Call with D. Delano (CEL) and S. Colangelo (A&M) regarding payments of employee wages and expense reimbursement
Ciriello, Andrew	9/7/2022	0.2	Correspond with M. Hall, M. Williams (A&M) regarding payments to independent contractors
Ciriello, Andrew	9/7/2022	0.7	Call with A. Norton (CEL), E. Lucas (A&M) regarding August payroll
Ciriello, Andrew	9/7/2022	0.3	Call with A. Norton (CEL), E. Lucas (A&M) regarding Cyprus Social Insurance Benefits
Ciriello, Andrew	9/7/2022	0.2	Call with A. Lal, E. Lucas (A&M) regarding payment of Cyprus Social Insurance Benefits
Ciriello, Andrew	9/7/2022	0.3	Correspond with R. Allison, S. Colangelo (A&M) regarding payments to independent contractors
Colangelo, Samuel	9/7/2022	0.1	Patrial participation in call with A. Ciriello (A&M) and company to discuss unpaid expense reimbursements.
Lal, Arjun	9/7/2022	0.2	Call with A. Ciriello, E. Lucas (A&M) regarding payment of Cyprus Social Insurance Benefits
Lucas, Emmet	9/7/2022	0.9	Update September 2nd weekly cash reporting package for comments from C. Brantley (A&M).
Lucas, Emmet	9/7/2022	0.7	Participate in call with A. Norton (CEL), A. Ciriello (A&M) regarding August payroll.
Lucas, Emmet	9/7/2022	0.9	Update September 2nd weekly cash reporting package for comments from A. Lal (A&M), inputs from mining team.
Lucas, Emmet	9/7/2022	0.3	Participate in call with A. Norton (CEL), A. Ciriello (A&M) regarding Cyprus Social Insurance Benefits.

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CASH FORECASTS

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Lucas, Emmet	9/7/2022	0.3	Prepare responses to Houlihan Lokey regarding drivers of change in August 26th cash position.
Lucas, Emmet	9/7/2022	0.4	Participate in call with Y. Choi, K. Tang (both CEL) to discuss 2023 cash flow forecast.
Lucas, Emmet	9/7/2022	0.8	Prepare non-Debtor affiliate forecast by type to estimate cap relief for ad hoc Cyprus payment.
Lucas, Emmet	9/7/2022	0.2	Participate in call with A. Lal, A. Ciriello (A&M) to discuss Cyprus social insurance benefits.
Lucas, Emmet	9/7/2022	0.9	Bridge August 26th actual cash position to forecasted amount from August 6th forecast per request of Houlihan Lokey.
Brantley, Chase	9/8/2022	0.5	Participate in call with A. Lal, E. Lucas, A. Ciriello (all A&M) to discuss non-debtor affiliate funding strategy.
Brantley, Chase	9/8/2022	0.3	Analyze and provide comments on rig status schedule as part of the weekly report.
Brantley, Chase	9/8/2022	0.3	Outline timing of rig shipments based on latest site build timeline forecast.
Brantley, Chase	9/8/2022	0.4	Participate in call with A. Lal, E. Lucas (both A&M), K. Tang, Y. Choi (both CEL) to discuss cash projections for town hall.
Brantley, Chase	9/8/2022	0.4	Finalize and share weekly reporting package with the UCC advisors the week ending September 2.
Brantley, Chase	9/8/2022	0.4	Review and share updated site build timeline and commentary with the Company as part of the weekly report.
Brantley, Chase	9/8/2022	0.6	Outline near term updates to previously reported cash flow forecast.
Brantley, Chase	9/8/2022	0.8	Correspond with the Company re: non-debtor cash forecast and timing of potential funding needs.
Brantley, Chase	9/8/2022	0.3	Revise and share site build summary commentary as part of the weekly report for the week ending September 9.
Brantley, Chase	9/8/2022	0.6	Discuss with the Company latest site build cash forecast.
Campagna, Robert	9/8/2022	1.8	Analysis of prior week / cumulative budget vs. actual reporting and associated weekly reporting deck.
Ciriello, Andrew	9/8/2022	0.2	Correspond with M. Hall (CEL), A. Wirtz, P. Walsh (K&E) and S. Colangelo (A&M) regarding employee expense reimbursement
Ciriello, Andrew	9/8/2022	0.2	Correspond with AP and HR teams regarding reimbursement of pre-petition expenses
Ciriello, Andrew	9/8/2022	0.5	Call with A. Lal, C. Brantley, E. Lucas (A&M) to Cyprus cash needs
Ciriello, Andrew	9/8/2022	0.3	Review and comment on proposed sub contractor payments for the week ending 9/9
Lal, Arjun	9/8/2022	0.7	Meeting with K.Tang, Y.Choi (Celsius) re: revised 6-month liquidity forecast
Lal, Arjun	9/8/2022	0.6	Attend meeting with E.Lucas, C.Brantley, A.Ciriello (A&M) re: funding need for non-Debtors

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CASH FORECASTS

Professional	Date	Hours	Activity
Lucas, Emmet	9/8/2022	0.2	Correspond with R. Campagna (A&M) responding to questions regarding September 2nd weekly cash reporting pack.
Lucas, Emmet	9/8/2022	0.8	Update Israel cash flow forecast to actualize activity, review hypothetical funding requirements.
Lucas, Emmet	9/8/2022	0.2	Correspond with C. Ferraro (CEL) regarding go forward strategy on non-debtor affiliate funding.
Lucas, Emmet	9/8/2022	0.4	Participate in call with A. Lal, C. Brantley (both A&M), K. Tang, Y. Choi (both CEL) to discuss cash projections for town hall.
Lucas, Emmet	9/8/2022	0.8	Additional update to draft September 2nd weekly cash reporting package for comments from C. Brantley (A&M) relating to mining.
Lucas, Emmet	9/8/2022	0.2	Assemble bank reporting package for August 26th cash to provide to Insperity for MSA discussions.
Lucas, Emmet	9/8/2022	1.1	Update non-debtor affiliate funding forecast to account for various scenarios regarding Cyprus social insurance contribution invoices.
Brantley, Chase	9/9/2022	0.7	Respond to questions re: alternative investment cash inflows and potential risk to collecting.
Brantley, Chase	9/9/2022	0.3	Provide update on the OCT counterparty onboarding process.
Brantley, Chase	9/9/2022	2.6	Update cash forecast for latest rig deployment schedule and prepare bridge to last published cash budget.
Brantley, Chase	9/9/2022	0.7	Participate in weekly call with A. Lal, E. Lucas (both A&M), M3 to review cash materials, discuss updates on mining business.
Brantley, Chase	9/9/2022	0.6	Discuss with the Company the latest estimate for rig insurance from provider.
Brantley, Chase	9/9/2022	0.8	Review and provide comments on reporting calendar.
Campagna, Robert	9/9/2022	0.6	Review expanded coin report requested by K&E.
Campagna, Robert	9/9/2022	0.6	Call with M3 (K. Ehrler) and A&M to discuss weekly reporting package.
Campagna, Robert	9/9/2022	1.0	Review of weekly coin report due to UCC professionals and diligence related to same.
Lucas, Emmet	9/9/2022	0.3	Prepare August 26th cash balance reconciliation for report provided to Insperity related to new MSA.
Lucas, Emmet	9/9/2022	0.6	Update week-to-date cash balances/activity to categorize transactions for reconciliation to forecast.
Lucas, Emmet	9/9/2022	1.2	Prepare August intercompany report as required under interim cash management order.
Lucas, Emmet	9/9/2022	1.4	Build 2022 pro forma liquidity slide per request of K. Tang (CEL) to be included in town hall presentation.
Lucas, Emmet	9/9/2022	0.7	Participate in weekly call with A. Lal, C. Brantley (both A&M), M3 to review cash materials, discuss updates on mining business.
Brantley, Chase	9/10/2022	0.2	Respond to questions re: cash reporting format to share with the Company.

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CASH FORECASTS

Professional	Date	Hours	Activity
Lucas, Emmet	9/10/2022	0.6	Prepare historical weekly cash summary rollup at mining, non-mining units per request of Y. Choi (CEL).
Brantley, Chase	9/12/2022	0.7	Correspond with the Company re: latest rig deployment schedule.
Brantley, Chase	9/12/2022	0.4	Correspond with the Company re: distribution list for go-forward weekly BTC sale process.
Brantley, Chase	9/12/2022	0.3	Participate in call with C. Ferraro, K. Tang (both CEL), E. Lucas (A&M) to discuss updates to cash flow forecast.
Brantley, Chase	9/12/2022	0.6	Analyze non-debtor affiliate forecast and propose transfer of funds.
Brantley, Chase	9/12/2022	0.2	Correspond with the Company and K&E re: KYC process for OTC counterparty for sale of mined BTC.
Campagna, Robert	9/12/2022	1.3	Analysis of coin report and provide edits for next revised draft.
Lucas, Emmet	9/12/2022	0.3	Participate in call with C. Ferraro, K. Tang (both CEL), C. Brantley (A&M) to discuss updates to cash flow forecast.
Lucas, Emmet	9/12/2022	1.9	Prepare draft deliverable of budget-to-actuals report for week ended September 9.
Brantley, Chase	9/13/2022	0.7	Review proposed contracts to be entered into for rig storage.
Brantley, Chase	9/13/2022	0.4	Further correspondence with the Company and K&E re: KYC process for OTC counterparty for sale of mined BTC.
Lucas, Emmet	9/13/2022	0.7	Reconcile cash activity to internal invoice tracker to confirm payments to Cyprus included in August intercompany report.
Lucas, Emmet	9/13/2022	0.8	Prepare monthly summary schedule of expenses related to leases, non-debtor affiliates per request of K. Tang (CEL).
Lucas, Emmet	9/13/2022	0.6	Update daily cash balances/activity to categorize transactions for reconciliation to forecast.
Lucas, Emmet	9/13/2022	0.2	Correspond with P. Kinealy (A&M) regarding assumptions behind VAT tax in cash flow forecast.
Lucas, Emmet	9/13/2022	0.3	Correspond with C. Ferraro, K. Tang (both CEL) regarding non-recurring expense items in cash flow forecast.
Brantley, Chase	9/14/2022	0.3	Analyze weekly update to Midland timeline and prepare questions.
Ciriello, Andrew	9/14/2022	0.3	Correspond with P. Walsh, A. Wirtz (K&E) regarding authority to pay certain pre-petition and post-petition invoice amounts
Colangelo, Samuel	9/14/2022	0.5	Update cash model to reflect critical vendor and wage related cash/bank activity.
Lucas, Emmet	9/14/2022	0.6	Update September 9th budget-to-actuals report for mining updates received from D. Albert (A&M).
Lucas, Emmet	9/14/2022	0.6	Update assumptions in Israel forecast to account for funding received, reevaluate liquidity requirements.
Lucas, Emmet	9/14/2022	0.4	Update week ended September 9th budget-to-actuals report for new categorizations per coordination with company.

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CASH FORECASTS

Professional	Date	Hours	Activity
Lucas, Emmet	9/14/2022	1.2	Reconcile updated headcount schedule to cash flow forecast assumptions to analyze notice pay impacts.
Lucas, Emmet	9/14/2022	0.3	Update September 9th budget-to-actuals report for new rig deployment assumptions.
Brantley, Chase	9/15/2022	0.8	Review and provide comments on the weekly report for the week ending September 9.
Brantley, Chase	9/15/2022	0.6	Continue to correspond with the Company and K&E re: onboarding process for OTC counterparty for sale of mined BTC.
Campagna, Robert	9/15/2022	1.6	Analysis of prior week / cumulative budget vs. actual reporting and associated weekly reporting deck.
Ciriello, Andrew	9/15/2022	0.2	Correspond with A. Wirtz, P. Walsh (K&E) regarding payments of pre-petition invoices
Lucas, Emmet	9/15/2022	0.4	Update August monthly reconciliation report per comments from C. Brantley (A&M).
Lucas, Emmet	9/15/2022	1.8	Prepare monthly reconciliation report for cash activity as required under 3rd Interim Cash Management Order.
Lucas, Emmet	9/15/2022	0.7	Reconcile proposed payments file to confirm disbursements in line with forecast.
Lucas, Emmet	9/15/2022	0.2	Correspond with E. Jones (K&E) regarding 3rd Interim Cash Management Order reporting requirements.
Lucas, Emmet	9/15/2022	0.2	Correspond with A. Lal (A&M) regarding reporting requirements under 3rd Interim Cash Management Order.
Lucas, Emmet	9/15/2022	0.8	Update Israel cash flow forecast for new expense assumptions provided by company.
Lucas, Emmet	9/15/2022	0.8	Update September 9th budget-to-actuals report per comments from A. Lal (A&M).
Brantley, Chase	9/16/2022	0.6	Participate in call with M3, E. Lucas (A&M) review weekly cash report, discuss mining updates.
Brantley, Chase	9/16/2022	0.5	Prepare for and participate in weekly reporting call with UCC advisors (M3).
Campagna, Robert	9/16/2022	0.8	Follow up research related to Prescient services and cost.
Lucas, Emmet	9/16/2022	0.2	Correspond with D. Delano (CEL) to confirm disbursements made from Israel.
Lucas, Emmet	9/16/2022	0.6	Adjust disbursement assumptions in Israel forecast for information provided by D. Delano (CEL).
Lucas, Emmet	9/16/2022	0.6	Participate in call with M3, C. Brantley (A&M) review weekly cash report, discuss mining updates.
Lucas, Emmet	9/16/2022	0.7	Update week-to-date cash balances/activity to categorize transactions for reconciliation to forecast.
Brantley, Chase	9/19/2022	0.3	Respond to questions from K&E re: non-debtor affiliate cash movements.
Brantley, Chase	9/19/2022	0.2	Analyze weekly mining uptime report for the week ending September 16.

Exhibit D

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
September 1, 2022 through September 30, 2022***

CASH FORECASTS

Professional	Date	Hours	Activity
Brantley, Chase	9/19/2022	0.4	Attend call with E.Jones (K&E), A. Lal (A&M), O.Ganot (Celsius) re: GK8 cash funding
Brantley, Chase	9/19/2022	1.2	Analyze summary of customs payments and discuss open items with the Company.
Lal, Arjun	9/19/2022	0.4	Attend call with E.Jones (K&E), C.Brantley (A&M), O.Ganot (Celsius) re: GK8 cash funding
Lucas, Emmet	9/19/2022	0.3	Confirm proposed Cyprus payroll related payments in line with intercompany cap in 3rd Interim Cash Management Order.
Lucas, Emmet	9/19/2022	1.2	Adjust timing assumptions in cash flow forecast based on actuals during measurement period.
Lucas, Emmet	9/19/2022	1.8	Prepare draft deliverable of budget-to-actuals report for week ended September 16.
Lucas, Emmet	9/19/2022	1.4	Roll forward model mechanics in cash flow forecast to begin refresh of budget.
Brantley, Chase	9/20/2022	0.3	Respond to questions from the Company re: sale of mined BTC process.
Brantley, Chase	9/20/2022	0.7	Continued correspondence with K&E and the Company re: payment of customs invoices.
Brantley, Chase	9/20/2022	0.9	Discuss customs invoices and payment procedures with the Company.
Brantley, Chase	9/20/2022	1.1	Analyze additional customs invoices and summary of total payment required.
Ciriello, Andrew	9/20/2022	0.6	Call with T. Ramos, M. Hall (CEL) regarding 2021 bonus payments
Ciriello, Andrew	9/20/2022	0.2	Review and comments on proposed AP payments for the week ending 9/23
Ciriello, Andrew	9/20/2022	0.4	Call with T. Walsh, M. Hall, D. Tinkler (CEL), P. Walsh (K&E) and E. Lucas (A&M) regarding 9/23 US payroll
Lucas, Emmet	9/20/2022	0.4	Participate in call with T. Walsh, M. Hall, D. Tinkler (CEL), P. Walsh (K&E) and A. Ciriello (A&M) regarding 9/23 US payroll.
Lucas, Emmet	9/20/2022	0.3	Update September 16th budget-to-actuals report for mining inputs received from P. Holert (CEL).
Lucas, Emmet	9/20/2022	0.6	Reconcile proposed payments file to confirm disbursements in line with forecast.
Lucas, Emmet	9/20/2022	0.4	Update August intercompany report per comments received from A. Lal (A&M).
Lucas, Emmet	9/20/2022	0.3	Correspond with A. Ciriello (A&M) regarding reconciliation of cash balance included in first day declaration.
Lucas, Emmet	9/20/2022	2.2	Draft bridge of ending cash position as of December 31, 2022 between forecasts.
Lucas, Emmet	9/20/2022	0.3	Update bitcoin roll forward supporting schedule in cash flow forecast model from inputs from J. Fan (CEL).
Lucas, Emmet	9/20/2022	2.1	Prepare analysis calculating temporary versus impacts to liquidity from actuals, new assumption inputs.

Exhibit D

***Celsius Network, LLC, et al.,
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September 1, 2022 through September 30, 2022***

CASH FORECASTS

Professional	Date	Hours	Activity
Brantley, Chase	9/21/2022	0.4	Discuss with the Company the latest rig status report for the week ending September 16.
Brantley, Chase	9/21/2022	0.3	Share summary of customs payments with the Company for approval.
Campagna, Robert	9/21/2022	0.7	Weekly coin movement call with Celsius (A. Alisie, C. Ferraro, D. Tappen, others)
Campagna, Robert	9/21/2022	0.8	Review weekly freeze report and underlying coin data / changes from prior week.
Ciriello, Andrew	9/21/2022	0.4	Call with E. Lucas (A&M) to discuss cash flow reporting and forecasting related to wages
Colangelo, Samuel	9/21/2022	0.9	Update cash model to reflect critical vendor and wage related cash/bank activity.
Lucas, Emmet	9/21/2022	0.3	Update August monthly reconciliation report per comments received from K&E.
Lucas, Emmet	9/21/2022	0.4	Update September 16th budget-to-actuals report for mining inputs received from D. Albert (CEL).
Lucas, Emmet	9/21/2022	0.2	Correspond with E. Jones (K&E) regarding August intercompany report.
Lucas, Emmet	9/21/2022	1.7	Analyze forecast assumptions in Cyprus, Israel to estimate upcoming funding requirements conforming to capped amount.
Lucas, Emmet	9/21/2022	0.6	Reconcile proposed payments file to confirm disbursements in line with forecast.
Lucas, Emmet	9/21/2022	0.7	Reconcile UK redundancy payroll calculations from human resources to cash flow forecast assumptions.
Lucas, Emmet	9/21/2022	0.3	Update August intercompany report per comments received from K&E.
Lucas, Emmet	9/21/2022	0.4	Participate in call with A. Ciriello (A&M) to discuss cash flow reporting and forecasting related to wages.
Brantley, Chase	9/22/2022	0.7	Discuss with Centerview and the Company other receipts forecast in the cash flow.
Brantley, Chase	9/22/2022	0.4	Analyze and prepare questions on the weekly site build update for the weekly report.
Brantley, Chase	9/22/2022	0.6	Participate in call with E. Lucas, A. Ciriello (A&M) regarding monetization of USDC coins.
Brantley, Chase	9/22/2022	0.4	Continue to correspond with the Company re: onboarding of OTC counterparty for BTC sales.
Brantley, Chase	9/22/2022	0.6	Provide comments on latest cash flow forecast ahead of following weeks distribution.
Campagna, Robert	9/22/2022	0.9	Call with C. Ferraro (CEL) to discuss liquidity.
Campagna, Robert	9/22/2022	1.8	Analysis of prior week / cumulative budget vs. actual reporting and associated weekly reporting deck.
Ciriello, Andrew	9/22/2022	0.6	Call with C. Brantley, E. Lucas (A&M) regarding monetization of USDC coins

***Celsius Network, LLC, et al.,
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CASH FORECASTS

Professional	Date	Hours	Activity
Lucas, Emmet	9/22/2022	0.4	Prepare liquidity sourcing list to discuss with company ahead of forecast refresh.
Lucas, Emmet	9/22/2022	0.2	Correspond with M. Lemm (K&E) regarding liquidity impacts of stablecoin held at Circle.
Lucas, Emmet	9/22/2022	0.4	Update non-debtor affiliate funding analysis for payroll updates from human resources.
Lucas, Emmet	9/22/2022	0.2	Correspond with K. Tang (CEL) regarding potential inflows of cash related to stablecoins held on exchanges.
Lucas, Emmet	9/22/2022	1.9	Update accrual assumptions in cash flow forecast to extend through March 2023.
Lucas, Emmet	9/22/2022	0.6	Participate in call with C. Brantley, A. Ciriello (A&M) regarding monetization of USDC coins.
Lucas, Emmet	9/22/2022	2.6	Update outputs schedules in cash flow forecast model to reflect extension of forecast through March 2023.
Lucas, Emmet	9/22/2022	1.2	Prepare updated Israel forecast, funding package to confirm transfers in line with 3rd Interim Cash Management Order.
Lucas, Emmet	9/22/2022	0.6	Update week-to-date cash balances/activity to categorize transactions for reconciliation to forecast.
Brantley, Chase	9/23/2022	0.3	Participate in call with E. Lucas (A&M), J. Magliano (M3) to discuss variances in September 16th budget-to-actuals report
Campagna, Robert	9/23/2022	0.5	Call with A. Lal and A. Ciriello to discuss prior week's coin report and motion related to sale of stable coin.
Campagna, Robert	9/23/2022	0.5	Weekly call with M3 (J. Schiffrin, K. Ehrler, others) and A&M (A. Lal, C. Brantley) to discuss prior week financial results and coin reports.
Campagna, Robert	9/23/2022	0.8	Review updated weekly coin report and comparison to prior week to understand key changes.
Campagna, Robert	9/23/2022	1.4	Assessment of treasury security and account signatories.
Ciriello, Andrew	9/23/2022	0.5	Call with A. Lal and R. Campagna to discuss prior week's coin report and motion related to sale of stable coin.
Lal, Arjun	9/23/2022	0.5	Attend call with A.Ciriello, R.Campagna (A&M) re: weekly coin report
Lucas, Emmet	9/23/2022	0.2	Prepare flat file of cash flow forecast for M3.
Lucas, Emmet	9/23/2022	0.4	Prepare executive level forecast summary package per request of A. Lal (A&M).
Lucas, Emmet	9/23/2022	1.1	Update professional fee forecast timing assumptions based on refined expectations regarding filing of fee applications.
Lucas, Emmet	9/23/2022	0.3	Participate in call with C. Brantley (A&M), J. Magliano (M3) to discuss variances in September 16th budget-to-actuals report
Brantley, Chase	9/25/2022	0.2	Respond to questions from the Company re: site build forecast for the revised cash flow.
Brantley, Chase	9/26/2022	0.4	Review and prepare questions for the Company re: week ending September 23 rig status report.

***Celsius Network, LLC, et al.,
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CASH FORECASTS

Professional	Date	Hours	Activity
Brantley, Chase	9/26/2022	1.2	Prepare outline of revisions to be made to the revised cash flow forecast and share with team.
Brantley, Chase	9/26/2022	0.5	Participate in call with E. Lucas (A&M), L. Koren (CEL) to discuss sales and use, value added tax assumptions in cash flow forecast.
Brantley, Chase	9/26/2022	0.5	Call with R. Campagna (A&M) and J. Schiffrin, K. Ehrler (M3) to discuss updates to the cash flow forecast.
Campagna, Robert	9/26/2022	0.5	Call with M3 (J. Schiffrin, K. Ehrler) and A&M (C. Brantley) to discuss cash flow projections.
Ciriello, Andrew	9/26/2022	0.6	Call with T. Walsh, D. Tinkler (CEL) and E. Lucas (A&M) regarding September payroll by region
Ciriello, Andrew	9/26/2022	0.4	Call with R. Kwasteniet, E. Jones (K&E) and E. Lucas, A. Lal (A&M) regarding cash management motion
Lal, Arjun	9/26/2022	0.4	Call with R. Kwasteniet, E. Jones (K&E) and E. Lucas, A. Ciriello (A&M) regarding cash management motion
Lucas, Emmet	9/26/2022	0.4	Call with R. Kwasteniet, E. Jones (K&E) and A. Lal, A. Ciriello (A&M) regarding cash management motion
Lucas, Emmet	9/26/2022	0.6	Participate in call with T. Walsh, D. Tinkler (CEL) and A. Ciriello (A&M) regarding September payroll by region.
Lucas, Emmet	9/26/2022	1.1	Update payroll assumptions in cash flow forecast per comments from human resources call.
Lucas, Emmet	9/26/2022	0.5	Participate in call with C. Brantley (both A&M), L. Koren (CEL) to discuss sales and use, value added tax assumptions in cash flow forecast.
Lucas, Emmet	9/26/2022	2.2	Prepare draft deliverable of budget-to-actuals report for week ended September 23.
Lucas, Emmet	9/26/2022	1.3	Adjust timing assumptions in cash flow forecast based on actuals during measurement period.
Lucas, Emmet	9/26/2022	1.3	Update bridge of December 31, 2022 liquidity position to previously distributed forecast.
Brantley, Chase	9/27/2022	0.7	Provide comments on weekly report for the week ending September 23.
Brantley, Chase	9/27/2022	0.3	Respond to questions re: site manager in Midland.
Brantley, Chase	9/27/2022	0.5	Participate in call with R. Campagna, A. Lal, E. Lucas (all A&M) to review cash flow forecast.
Brantley, Chase	9/27/2022	1.7	Review and provide comments for revised cash flow forecast beginning week ending September 30 prior distribution.
Brantley, Chase	9/27/2022	0.9	Participate in call with CCM, D. Albert, J. Fan, A. Ayalon (all CEL), E. Lucas (A&M) to discuss Midland cash flow forecast.
Campagna, Robert	9/27/2022	0.6	Review projections for GK8 to understand liquidity over sales timeline.
Campagna, Robert	9/27/2022	0.8	Prepare bridge to prior version of cash forecast through year end.
Campagna, Robert	9/27/2022	0.5	Team call with A&M (E. Lucas, C. Brantley) to discuss status of cash flow forecast and next steps.

***Celsius Network, LLC, et al.,
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CASH FORECASTS

Professional	Date	Hours	Activity
Campagna, Robert	9/27/2022	2.2	Review 13WCF and 6 month view. Provide comments and edits to team.
Lal, Arjun	9/27/2022	0.6	Meet with R.Campagna, E.Lucas, C.Brantley (A&M) to discuss cash flow forecast
Lucas, Emmet	9/27/2022	0.9	Participate in call with CCM, D. Albert, J. Fan, A. Ayalon (all CEL), C. Brantley (A&M) to discuss Midland cash flow forecast.
Lucas, Emmet	9/27/2022	2.4	Update cash flow forecast for comments from working session with R. Campagna, A. Lal (both A&M).
Lucas, Emmet	9/27/2022	1.7	Update liquidity bridge in cash flow forecast model from working session with R. Campagna, A. Lal (both A&M).
Lucas, Emmet	9/27/2022	0.5	Participate in call with R. Campagna, A. Lal, C. Brantley (all A&M) to review cash flow forecast.
Lucas, Emmet	9/27/2022	0.3	Examine compensation order to confirm timing assumptions for professional fee cash flow forecast.
Brantley, Chase	9/28/2022	1.6	Continue to review and provide comments on the revised cash flow forecast beginning week ending September 30 and bridge to prior distribution.
Brantley, Chase	9/28/2022	0.5	Participate in call with C. Ferraro, Y. Choi, K. Tang (all CEL), R. Campagna, A. Lal, E. Lucas (all A&M) to review cash flow forecast.
Campagna, Robert	9/28/2022	2.1	Review initial draft of updated 13WCF / 6 Month view and draft edits / questions related to same.
Campagna, Robert	9/28/2022	0.5	Participate in call with C. Ferraro, Y. Choi, K. Tang (all CEL), A. Lal, C. Brantley (all A&M) to review cash flow forecast.
Colangelo, Samuel	9/28/2022	0.8	Update cash model to reflect critical vendor and wage related cash/bank activity.
Lal, Arjun	9/28/2022	0.5	Participate in call with C. Ferraro, Y. Choi, K. Tang (all CEL), R. Campagna, C. Brantley (all A&M) to review cash flow forecast.
Lal, Arjun	9/28/2022	0.5	Review updated cash flow forecast with Celsius management team
Lucas, Emmet	9/28/2022	0.9	Prepare US payroll summary with assumptions for T. Walsh (CEL) to facilitate assumption refinements for cash flow forecast.
Lucas, Emmet	9/28/2022	1.1	Prepare expanded non-debtor affiliate summary schedule to estimate liquidity requirements at multiple legal entities.
Lucas, Emmet	9/28/2022	0.5	Participate in call with C. Ferraro, Y. Choi, K. Tang (all CEL), R. Campagna, A. Lal, C. Brantley (all A&M) to review cash flow forecast.
Lucas, Emmet	9/28/2022	0.7	Reconcile proposed payments file to confirm disbursements in line with forecast.
Lucas, Emmet	9/28/2022	0.6	Actualize week-to-date bank activity in cash flow forecast.
Lucas, Emmet	9/28/2022	2.6	Update cash flow forecast, commentary on assumptions per comments from R. Campagna (A&M).
Lucas, Emmet	9/28/2022	0.2	Correspond with D. Delano (CEL) regarding status of brokerage accounts.
Lucas, Emmet	9/28/2022	0.6	Update Cyprus payroll forecast per inputs from M. Hall (CEL).

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CASH FORECASTS

Professional	Date	Hours	Activity
Lucas, Emmet	9/28/2022	0.9	Update US payroll assumptions in cash flow forecast per feedback from T. Walsh (CEL).
Brantley, Chase	9/29/2022	0.6	Review site build capex forecast as part of the update to the revised cash flow forecast.
Brantley, Chase	9/29/2022	1.1	Reconcile week end September 30 payments ahead of finalizing revised cash flow forecast.
Brantley, Chase	9/29/2022	0.6	Participate in call with M3, E. Lucas, A. Lal (both A&M) to review weekly cash report, discuss mining business.
Brantley, Chase	9/29/2022	0.4	Review receipt collection timing based on latest information in the revised cash flow forecast.
Campagna, Robert	9/29/2022	1.4	Analysis of prior week / cumulative budget vs. actual reporting and associated weekly reporting deck.
Lucas, Emmet	9/29/2022	1.2	Update cash flow forecast, commentary on assumptions per follow up comments from R. Campagna (A&M).
Lucas, Emmet	9/29/2022	1.4	Update mining assumptions in cash flow forecast subsequent to call with mining team.
Lucas, Emmet	9/29/2022	1.9	Build bridge of December 31, 2022 liquidity position between current, prior forecasts.
Lucas, Emmet	9/29/2022	0.7	Update week-to-date cash balances/activity to categorize transactions for reconciliation to forecast.
Lucas, Emmet	9/29/2022	2.2	Update mining expense assumptions in cash flow forecast per updates from project management team.
Brantley, Chase	9/30/2022	0.3	Provide comments on external version of revised cash flow forecast.
Brantley, Chase	9/30/2022	0.6	Prepare for and participate in weekly call with M3 to review weekly report and revised cash flow forecast.
Campagna, Robert	9/30/2022	0.9	Review of freeze report and coin report prepared for UCC
Campagna, Robert	9/30/2022	0.6	Weekly call with M3 (J. Schiffrin, K. Ehrler, others) and A&M (C. Brantley, E. Lucas) to discuss prior week financial results and coin reports.
Lal, Arjun	9/30/2022	1.2	Review liquidity forecast for non-Debtor subs and assess potential funding needs
Lal, Arjun	9/30/2022	0.6	Participate in call with M3, C. Brantley, E. Lucas (both A&M) to review weekly cash report, discuss mining business.
Lucas, Emmet	9/30/2022	0.5	Analyze stipulation order to confirm cash reporting requirements.
Lucas, Emmet	9/30/2022	1.1	Prepare distributable weekly, monthly view of consolidated cash flow forecast for UCC advisors.
Lucas, Emmet	9/30/2022	0.9	Reconcile week-to-date bank activity to updated cash flow forecast to confirm no material variances.
Lucas, Emmet	9/30/2022	0.6	Participate in call with M3, C. Brantley, A. Lal (both A&M) to review weekly cash report, discuss mining business.
Lucas, Emmet	9/30/2022	0.6	Update distributable cash flow forecast summaries per comments from C. Ferraro (CEL).

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CASH FORECASTS

Professional	Date	Hours	Activity
Subtotal		187.4	

CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Bixler, Holden	9/6/2022	0.5	Telephone conference with K&E and A&M teams re: claims issues.
Bixler, Holden	9/6/2022	0.6	Prepare summary of bar date communications issues for K&E team.
Kinealy, Paul	9/6/2022	0.4	Review process plan for claims filing and reconciliation with Kirkland team
Bixler, Holden	9/7/2022	1.0	Attend proof of claims call with company and K&E teams.
Kinealy, Paul	9/7/2022	1.2	Discuss proof of claims process and related communications with Celsius team
Raab, Emily	9/7/2022	1.2	Participate on call with B. Wadzita (A&M), CEL, counsel, communication advisors, and claims advisors to discuss proof of claim process and timeline
Wadzita, Brent	9/7/2022	1.2	Participate on call with E. Raab (A&M), CEL, counsel, communication advisors, and claims advisors to discuss proof of claim process and timeline
Bixler, Holden	9/8/2022	0.4	Review draft claim form.
Kinealy, Paul	9/9/2022	0.5	Call with Celsius operations team re proof of claims process
Bixler, Holden	9/11/2022	0.9	Review and provide comments to draft proof of claim form.
Allison, Roger	9/12/2022	0.6	Perform analysis of the supported coin list to the draft POC form re: completeness and accuracy.
Bixler, Holden	9/12/2022	0.9	Review draft coin list for claim form and provide comments to same.
Bixler, Holden	9/12/2022	0.9	Review draft bar date motion.
Bixler, Holden	9/22/2022	0.6	Correspond with company and A&M team re: coin listing for draft proof of claim.
Bixler, Holden	9/22/2022	0.4	Review updated claim form and coin list forwarded by Stretto.
Bixler, Holden	9/26/2022	0.5	Attend Proof of Claim call with data team.
Kinealy, Paul	9/26/2022	0.5	Call with the Celsius operations and data team re the proof of claims process status update.
Bixler, Holden	9/27/2022	1.0	Attend claims planning call with Stretto and company.
Kinealy, Paul	9/27/2022	0.9	Call with R. Allison (A&M) and the company data team, Stretto, and K&E re: proof of claims status and the claim reconciliation process.

Exhibit D

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CLAIMS ADMINISTRATION & OBJECTIONS

Professional	Date	Hours	Activity
Allison, Roger	9/28/2022	0.7	Call with P. Kinealy (A&M) and the CEL operations/data team and K&E re: updating the supported coins listing.
Bixler, Holden	9/28/2022	0.5	Confer with company data team re: updated coin listing.
Bixler, Holden	9/28/2022	0.5	Attend proof of claims call with company and Stretto teams.
Bixler, Holden	9/28/2022	0.6	Review updated draft proof of claim form.
Kinealy, Paul	9/28/2022	0.4	Call with the company operations and data team re proof of claims logistics
Kinealy, Paul	9/28/2022	0.7	Call with R. Allison (A&M) and the CEL operations and data team and Kirkland re claim logistics and the supported coins
Bixler, Holden	9/29/2022	0.6	Correspond with A&M and Stretto teams re: claims trading issues.
Bixler, Holden	9/29/2022	0.5	Attend proof of claims call with Stretto and company data teams.
Bixler, Holden	9/30/2022	0.5	Attend claims call with company and Stretto.

Subtotal **19.2**

COMMUNICATION

Professional	Date	Hours	Activity
Bixler, Holden	9/9/2022	0.6	Review claims communications documents forwarded by C-Street.
Bixler, Holden	9/12/2022	1.2	Prepare outline of claims reconciliation process for communications team.
Bixler, Holden	9/13/2022	0.9	Correspond and confer with J. Rubin (CEL) and C-Street re: SOFA / Schedule communications issues.
Bixler, Holden	9/14/2022	0.5	Confer with J. Rubin (CEL) re: SOFA / Schedule communications.
Bixler, Holden	9/15/2022	0.5	Confer with C-Street re: SOFA communications issues.
Bixler, Holden	9/27/2022	0.3	Review draft press release.
Brantley, Chase	9/27/2022	0.3	Respond to questions from the Company re: communication of certain personnel turnover.

Subtotal **4.3**

CONTRACTS

Professional	Date	Hours	Activity
Kinealy, Paul	9/1/2022	0.6	Analyze certain GK8 contracts from Kirkland and follow up with company re same

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CONTRACTS

Professional	Date	Hours	Activity
Wadzita, Brent	9/1/2022	0.4	Analyze contracts related to non-debtor entities.
Brantley, Chase	9/3/2022	0.4	Correspond with team and UCC advisors re: vendor contract rejections.
Kinealy, Paul	9/3/2022	0.8	Research UCC inquiries re certain rejected contracts and leases and advise UCC re same
Kinealy, Paul	9/5/2022	0.8	Analyze additional contracts for potential rejection and follow up with Celsius operations re same
Brantley, Chase	9/6/2022	0.3	Summarize and share details with K&E re: potential contract rejection damages estimate.
Colangelo, Samuel	9/6/2022	0.9	Assemble contract rejection remedy summary for third party vendor contracts.
Raab, Emily	9/6/2022	2.2	Analyze vendor contracts to identify data points for rejection.
Bixler, Holden	9/7/2022	0.5	Conference with L. Workman and J. Lambros (Both CEL) re: contract status.
Kinealy, Paul	9/7/2022	0.8	Analyze additional GK8 contract data
Kinealy, Paul	9/7/2022	0.3	Research additional data re contracts for potential rejection
Raab, Emily	9/7/2022	1.6	Analyze contracts for potential rejection.
Kinealy, Paul	9/9/2022	0.6	Analyze updated contracts for potential rejection
Kinealy, Paul	9/10/2022	0.6	Analyze certain invoices and asserted amounts from landlords and follow up with Celsius operations re same
Raab, Emily	9/10/2022	1.3	Update contract rejection notice exhibit for newly received data.
Kinealy, Paul	9/13/2022	0.8	Analyze updated contract extraction data from Stretto
Kinealy, Paul	9/13/2022	0.4	Analyze certain contracts for potential rejection
Brantley, Chase	9/15/2022	0.5	Participate in call with the Company, K&E and vendor to discuss renegotiation of contract.
Bixler, Holden	9/22/2022	0.3	Review correspondence re: contract rejection planning.
Raab, Emily	9/22/2022	2.1	Analyze creditor matrix to identify missing parties based on contract population.
Raab, Emily	9/26/2022	1.8	Analyze contracts for potential rejection.
Kinealy, Paul	9/27/2022	0.8	Analyze additional contracts for potential rejection and follow up with Celsius operations re same
Raab, Emily	9/27/2022	2.2	Create vendor contract rejection exhibit.

Exhibit D

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CONTRACTS

Professional	Date	Hours	Activity
Raab, Emily	9/28/2022	1.1	Update latest vendor contract rejection exhibit.
Bixler, Holden	9/29/2022	1.2	Review draft contract rejection exhibit and agreements re: same.
Kinealy, Paul	9/29/2022	0.3	Discuss contract rejection parameters with Kirkland
Raab, Emily	9/29/2022	1.6	Create cumulative contract rejection exhibit.
Raab, Emily	9/29/2022	0.9	Identify notice addresses for rejected contracts.
Raab, Emily	9/29/2022	1.3	Analyze contracts for potential rejection.
Subtotal		27.4	

COST REDUCTION INITIATIVES

Professional	Date	Hours	Activity
Ciriello, Andrew	9/1/2022	0.3	Correspond with K. Ehrler (M3) regarding phases of headcount reductions
Ciriello, Andrew	9/1/2022	0.3	Correspond with C. Kassir, P. Walsh (K&E) regarding open items to complete WARN analysis
Ciriello, Andrew	9/1/2022	0.3	Review and comment on proposed revised reporting structure based on resignations to date
Ciriello, Andrew	9/2/2022	0.7	Call with T. Ramos (CEL), J. Gartrell, M. Boyce (WTW), R. Kwasteniet, T. Schwallier (K&E), R. Campagna (A&M) regarding development of retention plan
Campagna, Robert	9/6/2022	0.9	Call with M3 (J. Schiffrin, K. Ehrler) to discuss headcount, recent RIF and future state.
Campagna, Robert	9/6/2022	0.7	Employment agreement analysis.
Ciriello, Andrew	9/6/2022	0.5	Call with J. Schiffrin, K. Ehrler (M3) and R. Campagna (A&M) regarding next phase of headcount reductions
Ciriello, Andrew	9/6/2022	0.3	Update payroll forecast based on revised inputs from management
Campagna, Robert	9/8/2022	1.2	Prepare employee org charts at request of special committee and send email regarding same.
Ciriello, Andrew	9/8/2022	0.3	Create headcount and org chart slides for special committee and correspond with R. Campagna (A&M) regarding the same
Ciriello, Andrew	9/9/2022	0.2	Correspond with A. Wirtz, P. Walsh, D. Latona (K&E) regarding employment practices claim
Ciriello, Andrew	9/12/2022	0.2	Correspond with A. Lal (A&M) regarding salary forecast based on latest round of headcount reductions
Ciriello, Andrew	9/12/2022	0.3	Call with T. Walsh (CEL) regarding transition of HR workstreams
Ciriello, Andrew	9/13/2022	1.2	Update wages file and payroll projections based on revised termination data provided by HR team

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COST REDUCTION INITIATIVES

Professional	Date	Hours	Activity
Ciriello, Andrew	9/13/2022	0.3	Analyze resignations since the petition date by departments
Ciriello, Andrew	9/14/2022	0.7	Review and update employee roster and employee org charts based on latest headcount reduction data from management
Campagna, Robert	9/16/2022	0.2	Call with A. Ciriello (A&M) regarding headcount reduction strategy
Ciriello, Andrew	9/16/2022	0.2	Call with R. Campagna (A&M) regarding headcount reduction strategy
Ciriello, Andrew	9/17/2022	0.4	Prepare updated org chart based on new information received from management and UCC
Campagna, Robert	9/19/2022	0.4	Pre call with Celsius management (A. Mashinsky, T. Ramos) and A&M related to M3 meeting on headcount.
Campagna, Robert	9/19/2022	0.9	Call with A. Mashinsky, T. Ramos (CEL), M. Meghji, J. Schiffrin, K. Ehrler (M3) and R. Campagna (A&M) to discuss current headcount and proposed retention program
Campagna, Robert	9/19/2022	0.9	Prepare for headcount meeting with UCC professionals (M3).
Ciriello, Andrew	9/19/2022	0.9	Call with A. Mashinsky, T. Ramos (CEL), M. Meghji, J. Schiffrin, K. Ehrler (M3) and R. Campagna (A&M) to discuss current headcount and proposed retention program
Ciriello, Andrew	9/21/2022	0.3	Correspond with T. Walsh (CEL) and S. Colangelo (A&M) regarding recent involuntary terminations and resignations
Campagna, Robert	9/22/2022	1.8	Analysis of organization and changes for consideration.
Ciriello, Andrew	9/22/2022	2.1	Prepare and evaluate revised organizational structure based on discussion with management
Ciriello, Andrew	9/22/2022	0.4	Call with T. Walsh (CEL) to discuss UK separation payments
Ciriello, Andrew	9/23/2022	1.1	Analyze revised headcount data from management and update payroll forecast and org charts
Campagna, Robert	9/26/2022	1.8	Analysis of headcount and org structure in light of executive changes.
Campagna, Robert	9/26/2022	0.6	Meeting with Celsius (T. Ramos) to discuss headcount issues and retention.
Ciriello, Andrew	9/26/2022	2.8	Update proposed headcount roster and org charts based on additional information from management
Ciriello, Andrew	9/27/2022	0.6	Update retention list based on revised inputs from management
Ciriello, Andrew	9/27/2022	1.5	Call with C. Ferraro, T. Ramos (CEL) to discuss future management organizational structure
Ciriello, Andrew	9/27/2022	0.4	Correspond with M. Hall, T. Walsh, T. Ramos (CEL) regarding updates to retention list
Campagna, Robert	9/28/2022	0.1	Call with A. Ciriello (A&M) regarding updated retention list
Ciriello, Andrew	9/28/2022	0.1	Call with R. Campagna (A&M) regarding updated retention list

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COST REDUCTION INITIATIVES

Professional	Date	Hours	Activity
Ciriello, Andrew	9/28/2022	0.2	Call with L. Workman (CEL) regarding retention list
Ciriello, Andrew	9/28/2022	0.5	Update and distribute employee org charts based on discussions with management
Ciriello, Andrew	9/28/2022	0.6	Update retention file based on revised salary and exchange rate data received from management
Ciriello, Andrew	9/29/2022	0.5	Call with J. Gardiner, M. Boyce (WTW) and R. Campagna (A&M) regarding updates to retention plan and salary changes
Ciriello, Andrew	9/29/2022	0.5	Call with C. Ferraro, T. Ramos (CEL), D. Latona (K&E) and R. Campagna (A&M) to discuss select salary changes
Ciriello, Andrew	9/29/2022	0.4	Review and comment on proposed salary change support file
Subtotal		28.6	

COURT HEARINGS

Professional	Date	Hours	Activity
Bixler, Holden	9/1/2022	1.1	Telephonically attend hearing re: motion to seal affidavit.
Bixler, Holden	9/1/2022	1.4	Prepare for witness presentation at hearing on motion to seal.
Campagna, Robert	9/1/2022	2.7	Attend court hearing via zoom as Declarant on Wages and A&M retention.
Lal, Arjun	9/1/2022	1.7	Attend court hearing (partial) re: cash management, wages and DeMinimis asset sales
Bixler, Holden	9/8/2022	0.5	Working session with K&E restructuring and litigation teams re: motion to seal hearing.
Bixler, Holden	9/9/2022	0.5	Additional working session with K&E restructuring and litigation teams re: motion to seal hearing.
Campagna, Robert	9/12/2022	0.5	Call with A. Ciriello and S. Colangelo (A&M) and K&E (R. Kwasteniet) to discuss coin report and open items.
Campagna, Robert	9/13/2022	0.7	Review updated coin report to be filed.
Campagna, Robert	9/13/2022	0.6	Provide comments on coin reporting's stipulation to be filed prior to hearing.
Campagna, Robert	9/13/2022	0.8	Review and comment on security declaration.
Bixler, Holden	9/14/2022	1.2	Attend hearing on sealing motion.
Campagna, Robert	9/14/2022	2.4	Attend court hearing via zoom as Declarant and A&M retention and subject matter on coin reporting.
Campagna, Robert	9/15/2022	0.7	Review of motion to sell stable coins.
Campagna, Robert	9/27/2022	0.4	Review equity committee motion.

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COURT HEARINGS

Professional	Date	Hours	Activity
Subtotal		15.2	

DUE DILIGENCE

Professional	Date	Hours	Activity
Brantley, Chase	9/1/2022	0.6	Revise UCC advisors diligence tracker and share with the Company.
Brantley, Chase	9/1/2022	0.3	Provide update to team on the agenda for UCC advisors and Company mining meeting.
Brantley, Chase	9/1/2022	0.4	Discuss with UCC advisors (M3) agenda for mining business plan meeting.
Brantley, Chase	9/1/2022	0.8	Prepare and share initial UCC mining diligence responses with the Company for sign off.
Brantley, Chase	9/1/2022	0.8	Discuss with the Company the UCC advisors' mining diligence follow up requests ahead of meeting.
Campagna, Robert	9/1/2022	0.6	Discussion regarding Mining diligence call with UCC and proposed presentation.
Ciriello, Andrew	9/1/2022	0.3	Correspond with S. Briefel regarding updates to due diligence tracker and files included in UCC dataroom
Ciriello, Andrew	9/1/2022	0.4	Call with S. Colangelo (A&M) to discuss open due diligence items
Ciriello, Andrew	9/1/2022	0.6	Analyze intercompany balances and draft responses to equity holder diligence questions
Ciriello, Andrew	9/1/2022	0.5	Correspond with CEL IT team regarding data requests from Elementus and upload related files to VDR
Ciriello, Andrew	9/1/2022	0.4	Update due diligence tracker for completed items and items in process
Ciriello, Andrew	9/1/2022	1.4	Reconciliation of institutional loan book as of the petition date vs 8/18
Ciriello, Andrew	9/1/2022	0.7	Analyze revised petition date balance sheet and correspond with Celsius accounting team regarding the same. Upload revised balance sheet to VDR
Ciriello, Andrew	9/1/2022	0.3	Correspond with L. Workman (CEL) regarding open diligence questions regarding Earn accounts
Ciriello, Andrew	9/1/2022	0.8	Call with S. Colangelo (A&M), C. Ferraro, C. Nolan, A. Seetharaman, K. Tang, I. Inbar, J. Lambros, D. Yarwood (CEL) regarding outstanding UCC diligence requests
Colangelo, Samuel	9/1/2022	0.8	Call with A. Ciriello (A&M) and company to discuss due diligence requests.
Colangelo, Samuel	9/1/2022	0.3	Update UCC diligence tracker per conversation with counsel and company to reflect latest status of certain requests.
Colangelo, Samuel	9/1/2022	0.4	Call with A. Ciriello to discuss due diligence requests and tracker.
Brantley, Chase	9/2/2022	0.3	Call with A. Ciriello (A&M) regarding mining due diligence files to provide to UCC

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DUE DILIGENCE

Professional	Date	Hours	Activity
Brantley, Chase	9/2/2022	0.3	Review Company responses to diligence questions provided by the UCC advisors in advance of meeting.
Brantley, Chase	9/2/2022	0.5	Prepare for and participate in weekly reporting call with UCC advisors (M3).
Brantley, Chase	9/2/2022	0.8	Summarize and incorporate outstanding items from mining meeting into diligence tracker and share with the Company.
Brantley, Chase	9/2/2022	0.9	Review materials provided by the Company in response to mining diligence requests from the UCC advisors.
Brantley, Chase	9/2/2022	1.9	Revise rig deployment and rig status files and share with the Company in response to UCC advisor diligence requests.
Brantley, Chase	9/2/2022	0.6	Prepare external view of rig location for UCC advisors to share with the committee.
Brantley, Chase	9/2/2022	2.6	All hands call with UCC related to mining business with Celsius (A. Ayalon, C. Ferraro), A&M (C. Brantley, A. Lal, E. Lucas, R. Campagna) and others.
Campagna, Robert	9/2/2022	0.4	Participate on mining pre-call with Celsius (A. Ayalon, C. Ferraro) and A&M (A. Lal, C. Brantley).
Campagna, Robert	9/2/2022	0.7	Review mining diligence requests and support files.
Campagna, Robert	9/2/2022	0.6	Analysis of mining rig counts and comparison to prior materials.
Campagna, Robert	9/2/2022	2.6	All hands call with UCC related to mining business with Celsius (A. Ayalon, C. Ferraro), A&M (C. Brantley, A. Lal, E. Lucas, R. Campagna) and others.
Ciriello, Andrew	9/2/2022	0.6	Call with T. Ramos, M. Hall (CEL) regarding CEL token distributions to employees
Ciriello, Andrew	9/2/2022	0.4	Correspond with N. Shaker (Elementus), D. Tappen (CEL), S. Colangelo (A&M) regarding blockchain transaction-related due diligence requests
Ciriello, Andrew	9/2/2022	0.4	Call with L. Workman, J. Lambros (CEL), S. Briefel (K&E) and P. Kinealy, S. Colangelo (A&M) regarding diligence request response process and open items
Ciriello, Andrew	9/2/2022	0.2	Call with C. Brantley (A&M) regarding mining due diligence files to provide to UCC
Colangelo, Samuel	9/2/2022	0.8	Review and upload files to UCC dataroom.
Colangelo, Samuel	9/2/2022	0.3	Resolve file access issue in UCC dataroom.
Colangelo, Samuel	9/2/2022	0.4	Call with A. Ciriello (A&M), K&E, and company to discuss diligence request status.
Colangelo, Samuel	9/2/2022	0.5	Update UCC diligence tracker per conversation with counsel and company to reflect latest status of certain requests.
Kinealy, Paul	9/2/2022	0.6	Research creditor inquiry from Kirkland and follow up with Celsius operations re same
Lal, Arjun	9/2/2022	0.7	Attend weekly call with M3 team re: liquidity and other case updates

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DUE DILIGENCE

Professional	Date	Hours	Activity
Lal, Arjun	9/2/2022	2.3	All hands call with UCC related to mining business with Celsius (A. Ayalon, C. Ferraro), A&M (C. Brantley, A. Lal, E Lucas, R. Campagna) and others.
Lucas, Emmet	9/2/2022	0.7	Prepare Mining diligence tracker for items provided to date from company.
Lucas, Emmet	9/2/2022	2.6	All hands call with UCC related to mining business with Celsius (A. Ayalon, C. Ferraro), A&M (C. Brantley, A. Lal, E Lucas, R. Campagna) and others.
Brantley, Chase	9/3/2022	0.3	Update UCC advisor diligence request list with latest drafts of responses from the Company.
Brantley, Chase	9/3/2022	0.6	Analyze and share list of questions with the Company re: historical mining financials at site level in response to UCC advisor diligence requests.
Brantley, Chase	9/3/2022	1.1	Analyze and share list of questions with the Company re: changes to rig deployment and rig status schedules
Brantley, Chase	9/4/2022	1.6	Analyze revised draft of rig deployment and rig status schedules as part of UCC advisor diligence requests.
Brantley, Chase	9/4/2022	0.8	Prepare list of questions for the Company re: proprietary site deployment schedule and rigs in transit.
Brantley, Chase	9/4/2022	0.9	Compile and share next round of documents in response to UCC advisors diligence requests.
Colangelo, Samuel	9/4/2022	0.6	Prepare and upload mining related files to UCC dataroom.
Brantley, Chase	9/5/2022	1.1	Further analysis of rig status and rig deployment schedules; share updated list of questions with the Company.
Brantley, Chase	9/5/2022	0.4	Provide document and responses to questions from K&E re: format of information for Rule 2004 Diligence Requests.
Brantley, Chase	9/5/2022	0.4	Update and share latest UCC advisors mining diligence tracker with the Company.
Ciriello, Andrew	9/5/2022	0.3	Review and comment on revised due diligence tracker
Ciriello, Andrew	9/5/2022	0.4	Correspond with D. Yarwood, A. Seetharaman (CEL) regarding intercompany due diligence requests
Colangelo, Samuel	9/5/2022	0.2	Update and distribute UCC diligence tracker.
Bixler, Holden	9/6/2022	0.4	Correspond with A&M team re: contract diligence request.
Brantley, Chase	9/6/2022	0.3	Prepare additional documents on 3rd party host for Company sign off in response to UCC diligence requests.
Brantley, Chase	9/6/2022	0.5	Prepare for and participate in meeting with the mining team to review outstanding diligence requests.
Brantley, Chase	9/6/2022	0.4	Correspond with the Company re: outstanding mining diligence requests for the UCC advisors.
Brantley, Chase	9/6/2022	0.3	Correspond with team re: deployed rig count as of the filing date.

Exhibit D

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DUE DILIGENCE

Professional	Date	Hours	Activity
Brantley, Chase	9/6/2022	0.4	Call with T. Biggs (M3), P. Kinealy, C. Brantley, A. Ciriello, and S. Colangelo (A&M) regarding outstanding UCC diligence requests
Brantley, Chase	9/6/2022	0.3	Respond to questions from the UCC advisors re: timeframe of certain CapEx decisions.
Campagna, Robert	9/6/2022	1.4	Review of correspondence with Mining management team related to diligence efforts and responses to same.
Ciriello, Andrew	9/6/2022	0.5	Update diligence tracker for recent activity and distribute to management, K&E and A&M teams
Ciriello, Andrew	9/6/2022	0.2	Call with D. Yarwood (CEL) regarding accounting for intercompany transactions
Ciriello, Andrew	9/6/2022	1.0	Call with B. Geer, D. Hilty (HL) and R. Campagna, A. Lal (A&M) regarding intercompany transfers and balances
Ciriello, Andrew	9/6/2022	0.4	Analyze changes in mining balance sheet during July through the petition date
Ciriello, Andrew	9/6/2022	0.2	Call with L. Workman (CEL) regarding due diligence request reporting metrics
Ciriello, Andrew	9/6/2022	0.5	Determine status of priority diligence requests from M3 and correspond with M3 team regarding the same
Ciriello, Andrew	9/6/2022	0.3	Correspond with S. Briefel (K&E) and P. Kinealy(A&M) regarding contract-related diligence questions
Ciriello, Andrew	9/6/2022	0.3	Correspond with D. Tappen (CEL) and C. Brantley (A&M) regarding open Mining diligence questions
Ciriello, Andrew	9/6/2022	0.4	Call with T. Biggs (M3), P. Kinealy, C. Brantley, A. Ciriello, and S. Colangelo (A&M) regarding outstanding UCC diligence requests
Ciriello, Andrew	9/6/2022	1.4	Analyze CEL token distributions to employees and prepare schedule for distribution to UCC professionals
Ciriello, Andrew	9/6/2022	0.3	Download, review and post security-related documents to UCC dataroom
Ciriello, Andrew	9/6/2022	0.5	Correspond with T. Biggs, K. Ehrler (M3) and P. Kinealy, A. Lal (A&M) regarding status of priority due diligence open items
Ciriello, Andrew	9/6/2022	0.3	Correspond with L. Koren (CEL) regarding open diligence questions on user balance changes before and after novation
Ciriello, Andrew	9/6/2022	0.5	Reconcile institutional loan book information provided in first day declaration and UCC dataroom
Ciriello, Andrew	9/6/2022	0.5	Call with L. Workman, J. Lambros (CEL), S. Briefel (K&E) and P. Kinealy, S. Colangelo (A&M) regarding diligence request response process and open items
Colangelo, Samuel	9/6/2022	0.4	Call with T. Biggs (M3), P. Kinealy, C. Brantley, A. Ciriello, and S. Colangelo (A&M) regarding outstanding UCC diligence requests
Colangelo, Samuel	9/6/2022	0.6	Update UCC diligence tracker and review additional requests for duplication.
Kinealy, Paul	9/6/2022	0.4	Call with T. Biggs (M3), P. Kinealy, C. Brantley, A. Ciriello, and S. Colangelo (A&M) regarding outstanding UCC diligence requests
Kinealy, Paul	9/6/2022	0.5	Research creditor inquiry from Kirkland

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DUE DILIGENCE

Professional	Date	Hours	Activity
Lal, Arjun	9/6/2022	1.1	Discuss intercompany balances with ad hoc equity committee advisors
Brantley, Chase	9/7/2022	0.6	Multiple discussions with the Company re: finalizing the rig deployment schedule.
Brantley, Chase	9/7/2022	0.6	Prepare for and participate in meeting with the UCC advisors (M3) to discuss the mining business plan and diligence requests.
Campagna, Robert	9/7/2022	0.5	Participate in call with R. Campagna, A. Lal, E. Lucas (all A&M) to discuss intercompany balances.
Campagna, Robert	9/7/2022	1.5	Analysis of intercompany accounting and diligence from equity holders.
Campagna, Robert	9/7/2022	0.4	Call with A&M (A. Lal, C. Brantley) and M3 (M. Meghji, J. Schiffrin, K. Ehrler) to discuss mining business.
Ciriello, Andrew	9/7/2022	0.6	Call with C. Nolan (CEL) regarding reconciliation of institutional loans balance in First Day Declaration
Ciriello, Andrew	9/7/2022	0.4	Call with K. Ehrler, T. Biggs, J. Schiffrin (M3), N. Shaker (Elementus) and P. Kinealy (A&M) regarding outstanding due diligence requests
Ciriello, Andrew	9/7/2022	0.5	Call with R. Campagna, A. Lal, E. Lucas (A&M) regarding interco diligence requests from equity holders
Ciriello, Andrew	9/7/2022	0.6	Review and comment on status of open due diligence requests
Ciriello, Andrew	9/7/2022	0.7	Call with L. Workman, J. Lambros (CEL), S. Briefel (K&E) and S. Colangelo (A&M) regarding open due diligence items and work plan for priority items
Ciriello, Andrew	9/7/2022	0.9	Analyze coin sales prior to the petition date to determine sources of funding
Ciriello, Andrew	9/7/2022	0.3	Review and upload files to dataroom for review and approval
Ciriello, Andrew	9/7/2022	1.1	Analyze institutional loan book to reconcile to First Day Declaration
Colangelo, Samuel	9/7/2022	0.3	Review and upload files to UCC dataroom.
Colangelo, Samuel	9/7/2022	0.8	Call with A. Ciriello (A&M), K&E, and company to discuss diligence request status.
Colangelo, Samuel	9/7/2022	0.4	Analyze counsel comments in diligence tracker and update accordingly.
Kinealy, Paul	9/7/2022	1.1	Research creditor inquiry from Kirkland and follow up with company re same
Kinealy, Paul	9/7/2022	0.4	Call with K. Ehrler, T. Biggs, J. Schiffrin (M3), N. Shaker (Elementus) and A. Ciriello (A&M) regarding outstanding due diligence requests
Lal, Arjun	9/7/2022	0.6	Attend meeting with M3 team re: mining hosting operations
Lucas, Emmet	9/7/2022	0.5	Participate in call with R. Campagna, A. Lal, A. Ciriello (all A&M) to discuss intercompany balances.
Brantley, Chase	9/8/2022	0.4	Analyze and respond to latest rig deployment schedule and reconciliation to prior version.

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Professional	Date	Hours	Activity
Brantley, Chase	9/8/2022	0.3	Correspond with K&E re: request from the UCC for analysis on change of control for mining hosting contracts.
Brantley, Chase	9/8/2022	0.8	Finalize and share rig deployment and contract roll off schedules in response to UCC advisor mining diligence requests.
Brantley, Chase	9/8/2022	0.2	Call with A. Ciriello (A&M) to discuss pre-petition loan to mining
Ciriello, Andrew	9/8/2022	0.2	Correspond with D. Tappen (CEL) regarding pre-petition loan to mining
Ciriello, Andrew	9/8/2022	0.2	Call with C. Brantley (A&M) to discuss pre-petition loan to mining
Ciriello, Andrew	9/8/2022	0.2	Correspond with D. Tappen (CEL) and N. Shaker (Elementus) regarding transaction-specific diligence requests
Ciriello, Andrew	9/8/2022	0.4	Call with E. Lucas (A&M) to discuss pre-petition loan to mining
Colangelo, Samuel	9/8/2022	0.2	Upload mining files to UCC dataroom.
Colangelo, Samuel	9/8/2022	0.2	Update UCC diligence tracker per uploaded files.
Colangelo, Samuel	9/8/2022	0.2	Review and encrypt files to be uploaded to UCC dataroom.
Kinealy, Paul	9/8/2022	1.3	Research creditor inquiries from Kirkland and follow up with Celsius operations re same
Lucas, Emmet	9/8/2022	0.4	Participate in call with A. Ciriello (A&M) to discuss pre-petition loan to mining.
Campagna, Robert	9/9/2022	0.6	Meeting with C. Ferraro related to mining analysis and UCC requests.
Campagna, Robert	9/9/2022	0.3	Call with A. Ciriello (A&M) regarding weekly coin report
Ciriello, Andrew	9/9/2022	0.3	Call with R. Campagna (A&M) regarding weekly coin report
Ciriello, Andrew	9/9/2022	0.4	Participate in call with E. Lucas (A&M) to discuss cash movements related to intercompany loan to mining.
Ciriello, Andrew	9/9/2022	0.3	Correspond with D. Tappen, R. Man (CEL), A. Lal (A&M) regarding changes in coin balances week over week
Ciriello, Andrew	9/9/2022	0.4	Update schedule of employee CEL token distributions based on input from HR team
Ciriello, Andrew	9/9/2022	0.2	Correspond with S. Briefel (K&E), S. Colangelo (A&M) regarding status of due diligence items and items to post to UCC dataroom
Ciriello, Andrew	9/9/2022	0.4	Review diligence materials prepared on HODL program and correspond with O. Blonstein, R. Backus (CEL) regarding the same
Ciriello, Andrew	9/9/2022	0.2	Participate in call with E. Lucas (A&M), D. Delano (CEL) to discuss prepetition cash movements related to intercompany loan to mining.
Ciriello, Andrew	9/9/2022	0.2	Correspond with E. Voigtsberger (CEL) regarding weekly coin reporting for UCC and internal constituents

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DUE DILIGENCE

Professional	Date	Hours	Activity
Ciriello, Andrew	9/9/2022	0.6	Call with L. Workman, J. Lambros (CEL), S. Briefel (K&E) and S. Colangelo (A&M) regarding open due diligence requests
Ciriello, Andrew	9/9/2022	0.5	Call with S. Colangelo (A&M), K&E and CEL to discuss diligence requests and pure coin questions.
Ciriello, Andrew	9/9/2022	0.6	Call with L. Workman (CEL) regarding due diligence request fulfillment process
Colangelo, Samuel	9/9/2022	0.6	Call with A. Ciriello (A&M), K&E, and company to review status of high priority due diligence requests.
Colangelo, Samuel	9/9/2022	0.3	Update UCC diligence tracker per call with company.
Colangelo, Samuel	9/9/2022	0.5	Call with A. Ciriello (A&M), K&E and CEL to discuss diligence requests and pure coin questions.
Colangelo, Samuel	9/9/2022	0.2	Review and upload files to UCC dataroom per discussion with company and counsel.
Kinealy, Paul	9/9/2022	0.3	Research creditor inquiry from Stretto
Lal, Arjun	9/9/2022	0.8	Attend weekly call with M3 team re: liquidity and other case updates
Lucas, Emmet	9/9/2022	0.4	Participate in call with A. Ciriello (A&M) to discuss cash movements related to intercompany loan to mining.
Lucas, Emmet	9/9/2022	0.2	Participate in call with A. Ciriello (A&M), D. Delano (CEL) to discuss prepetition cash movements related to intercompany loan to mining.
Colangelo, Samuel	9/10/2022	0.4	Review coin balance files per internal request.
Brantley, Chase	9/12/2022	0.6	Respond to questions from White & Case re: 3rd party hosting provider.
Brantley, Chase	9/12/2022	0.6	Participate in call with C. Ferraro (CEL) to prepare for meeting with the UCC advisors re: mining business plan.
Ciriello, Andrew	9/12/2022	0.5	Call with L. Workman, J. Lambros (CEL), S. Briefel (K&E) and P. Kinealy, S. Colangelo (A&M) regarding diligence request response process and open items
Ciriello, Andrew	9/12/2022	0.4	Review custody and withheld analyses for upload to UCC dataroom
Ciriello, Andrew	9/12/2022	0.3	Correspond with S. Colangelo (A&M) regarding open due diligence items and files to be provided to UCC advisors
Colangelo, Samuel	9/12/2022	0.2	Encrypt and upload transaction files to UCC dataroom.
Colangelo, Samuel	9/12/2022	0.3	Update UCC diligence tracker per call with company and counsel.
Colangelo, Samuel	9/12/2022	0.5	Prepare UCC diligence tracker file to be sent to UCC advisors.
Colangelo, Samuel	9/12/2022	0.4	Review and edit legal and organizational files to be uploaded to UCC dataroom.
Colangelo, Samuel	9/12/2022	0.5	Call with A. Ciriello (A&M), K&E, and company to discuss high priority due diligence requests.

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Professional	Date	Hours	Activity
Kinealy, Paul	9/12/2022	0.6	Research creditor inquiry and follow up with Celsius re same
Lal, Arjun	9/12/2022	0.6	Discussion re: the mining business plan with M3, Centerview and Celsius teams
Brantley, Chase	9/13/2022	0.6	Respond to questions from K&E re: UCC advisors request for additional information on hosting provider.
Brantley, Chase	9/13/2022	0.9	Discussion with M3 and the Company re: Singapore questions.
Ciriello, Andrew	9/13/2022	0.2	Correspond with T. Biggs (M3) regarding priority diligence requests for the week ending 9/16
Colangelo, Samuel	9/13/2022	0.2	Encrypt and upload transaction files to UCC dataroom.
Colangelo, Samuel	9/13/2022	0.3	Update and distribute UCC diligence tracker.
Brantley, Chase	9/14/2022	0.3	Further correspondence with the Company re: UCC advisors' Singapore questions.
Brantley, Chase	9/14/2022	0.6	Multiple correspondence with K&E re: UCC advisors request for additional hosting provide details.
Ciriello, Andrew	9/14/2022	0.7	Correspond with D. Tappen, S. Kleiderman (CEL), T. Biggs, K. Ehrler (M3) and S. Colangelo (A&M) regarding responses to priority due diligence open items
Ciriello, Andrew	9/14/2022	0.7	Call with G. Brier, S. Briefel (K&E) and S. Colangelo (A&M) regarding rule 2004 motion priority diligence requests
Ciriello, Andrew	9/14/2022	0.6	Provide responses to one-off creditor diligence questions
Colangelo, Samuel	9/14/2022	0.7	Call with A. Ciriello (A&M) and K&E to discuss outstanding high priority UCC diligence items.
Colangelo, Samuel	9/14/2022	0.1	Call with A. Ciriello (A&M), K&E, and company to review high priority UCC diligence requests.
Brantley, Chase	9/15/2022	0.4	Discussion with M3 re: 3rd party hosting provider update and follow up materials.
Brantley, Chase	9/15/2022	0.8	Correspond with the Company and prepare responses re: White & Case mining hosting diligence requests.
Brantley, Chase	9/15/2022	0.7	Multiple discussions with K&E re: mining hosting providers diligence requests from White & Case.
Ciriello, Andrew	9/15/2022	0.7	Correspond with K. Ehrler, T. Biggs (M3) regarding open diligence questions
Ciriello, Andrew	9/15/2022	0.4	Correspond with I. Inbar (CEL) regarding week over week changes in coins
Colangelo, Samuel	9/15/2022	0.6	Review custody and withhold write ups per internal request.
Kinealy, Paul	9/15/2022	0.8	Research creditor inquiries from Kirkland and follow up with Celsius re same
Ciriello, Andrew	9/16/2022	0.5	Call with L. Workman, J. Lambros (CEL), S. Briefel (K&E) and P. Kinealy (A&M) regarding diligence request response process and open items

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DUE DILIGENCE

Professional	Date	Hours	Activity
Ciriello, Andrew	9/16/2022	0.4	Correspond with L. Workman, D. Tappen, C. Nolan, I. Inbar, R. Shakhnovetsky (CEL) regarding responses to open diligence questions
Colangelo, Samuel	9/16/2022	0.3	Update UCC diligence tracker per discussion with the company and counsel.
Kinealy, Paul	9/16/2022	0.5	Call with L. Workman, J. Lambros (CEL), S. Briefel (K&E) and A. Ciriello (A&M) regarding diligence request response process and open items
Campagna, Robert	9/17/2022	0.8	Follow up call with UCC related to data request.
Ciriello, Andrew	9/17/2022	0.8	Call with K. Ehrler, W. Foster, S. Herman (M3) regarding 9/2 and 9/9 coin report variances and ongoing coin reporting
Ciriello, Andrew	9/17/2022	0.6	Prepare for meeting with M3 to discuss week over week coin report variances
Ciriello, Andrew	9/18/2022	0.4	Call with D. Bendetson (CVP) regarding coin report diligence questions
Brantley, Chase	9/19/2022	0.7	Continue to correspond with the Company and K&E re: mining hosting providers diligence requests from White & Case.
Ciriello, Andrew	9/19/2022	0.2	Call with S. Colangelo (A&M) to review and reconcile CEL distribution files to insiders.
Ciriello, Andrew	9/19/2022	0.3	Prepare and upload CEL award files to UCC dataroom
Ciriello, Andrew	9/19/2022	0.3	Call with K. Ehrler (M3) regarding employee CEL token distributions.
Ciriello, Andrew	9/19/2022	0.3	Correspond with HR team regarding open diligence questions related to CEL awards to employees
Ciriello, Andrew	9/19/2022	2.2	Prepare schedule detailing explanations for week over week coin variances
Ciriello, Andrew	9/19/2022	0.5	Call with S. Colangelo (A&M), K&E, and company to review high priority UCC diligence requests.
Ciriello, Andrew	9/19/2022	0.5	Call with L. Workman, J. Lambros (CEL), S. Briefel (K&E) regarding diligence request response process and open items
Ciriello, Andrew	9/19/2022	0.5	Call with T. Ramos, M. Hall, L. Workman (CEL) and R. Allison, S. Colangelo (A&M) regarding employee CEL token distributions
Ciriello, Andrew	9/19/2022	0.8	Analyze insider CEL payments based on public wallet analysis and internal records
Colangelo, Samuel	9/19/2022	0.3	Update UCC diligence tracker per discussion with the company and counsel.
Colangelo, Samuel	9/19/2022	0.5	Call with A. Ciriello (A&M), K&E, and company to review high priority UCC diligence requests.
Colangelo, Samuel	9/19/2022	0.5	Call with T. Ramos, M. Hall, L. Workman (CEL) and A. Ciriello (A&M) regarding employee CEL token distributions
Colangelo, Samuel	9/19/2022	0.2	Call with A. Ciriello (A&M) to review and reconcile CEL distribution files to insiders.
Colangelo, Samuel	9/19/2022	1.1	Update crypto award file from company per internal comments.

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Professional	Date	Hours	Activity
Brantley, Chase	9/20/2022	0.4	Discuss with the Company status of outstanding White & Case mining hosting diligence requests.
Ciriello, Andrew	9/20/2022	0.5	Call with J. Schiffrin, K. Ehrler, H. Kim (M3) regarding coin report variances case to date
Ciriello, Andrew	9/20/2022	0.6	Call with S. Colangelo (A&M) to discuss coin reports and employee CEL awards
Ciriello, Andrew	9/20/2022	0.6	Prepare for meeting with UCC advisors to discuss coin report variances
Ciriello, Andrew	9/20/2022	0.9	Call with M3, White & Case, Elementus, Celsius management, K&E, regarding coin security and compliance with security stipulation
Colangelo, Samuel	9/20/2022	1.4	Update crypto award file to conform to UCC diligence request per internal comments.
Wadzita, Brent	9/20/2022	2.7	Prepare responses for debtors counsel re: UCC data inquiries and requests.
Allison, Roger	9/21/2022	0.6	Call with G. Brier, S. Briefel (K&E) and A. Ciriello (A&M) to discuss priority litigation requests from UCC
Campagna, Robert	9/21/2022	0.4	Review data and prepare summary of 2021 bonuses for UCC.
Ciriello, Andrew	9/21/2022	0.8	Review and comment on presentation materials outlining current coin position
Ciriello, Andrew	9/21/2022	0.2	Review and comment on revised CEL grant award schedule
Ciriello, Andrew	9/21/2022	0.6	Call with G. Brier, S. Briefel (K&E) and R. Allison (A&M) to discuss priority litigation requests from UCC
Ciriello, Andrew	9/21/2022	0.4	Call with D. Bendetson (CVP) to discuss diligence requests from various counterparties
Ciriello, Andrew	9/21/2022	1.0	Call with L. Workman, J. Lambros (CEL), S. Briefel (K&E) and S. Colangelo (A&M) regarding diligence request response process and open items
Ciriello, Andrew	9/21/2022	0.4	Correspond with finance team regarding MOR and subsequent diligence requests
Colangelo, Samuel	9/21/2022	0.2	Review and reconcile custody account activity file for UCC per internal request.
Colangelo, Samuel	9/21/2022	1.0	Call with L. Workman, J. Lambros (CEL), S. Briefel (K&E) and A. Ciriello (A&M) regarding diligence request response process and open items
Campagna, Robert	9/22/2022	0.7	Celsius all advisors call (W&C, M3, PWP, K&E, A&M, Centerview) to discuss key upcoming court matters (i.e. bidding procedures, stable coin sale, mining ops).
Ciriello, Andrew	9/22/2022	1.1	Review of new diligence request list and identification of responsive documents within existing datarooms
Ciriello, Andrew	9/22/2022	0.5	Call with M. Khandwala, L. Workman (CEL), B. Beasley, D. Bendetson (CVP) and S. Colangelo (A&M) to coordinate diligence among various constituencies
Ciriello, Andrew	9/22/2022	0.5	Review and comment on CEL token awards schedule for UCC

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Professional	Date	Hours	Activity
Ciriello, Andrew	9/22/2022	0.3	Call with D. Bendetson (CVP) to coordinate diligence among various constituencies
Colangelo, Samuel	9/22/2022	0.9	Review UCC dataroom and completed requests relative to new requests from counterparty.
Colangelo, Samuel	9/22/2022	1.6	Update and reconcile crypto award file per internal comments.
Colangelo, Samuel	9/22/2022	0.5	Call with A. Ciriello, Centerview, and company to discuss diligence process and new requests.
Colangelo, Samuel	9/22/2022	0.5	Update UCC diligence tracker to reflect completed items and new requests.
Lal, Arjun	9/22/2022	1.4	Attend all-advisors meeting with M3, Perella, W&C, K&E, Centerview to discuss critical items
Brantley, Chase	9/23/2022	0.7	Participate in call with M3, E. Lucas, A. Lal (both A&M) to review weekly cash report, discuss mining business.
Campagna, Robert	9/23/2022	1.2	Research related to stable coin request of UCC.
Ciriello, Andrew	9/23/2022	1.2	Calls with A. Seetharaman, D. Yarwood (CEL) regarding accounting for intercompany transactions
Ciriello, Andrew	9/23/2022	0.7	Call with T. Ramos, M. Hall, L. Workman (CEL) and R. Campagna, A. Lal, H. Bixler, R. Allison (A&M) regarding CEL token-related diligence requests
Ciriello, Andrew	9/23/2022	0.3	Correspond with M3 and management regarding teach-in session for the week of 9/26
Ciriello, Andrew	9/23/2022	0.6	Call with K. Ehrler, J. Schiffrin, T. Biggs (M3) regarding earn and custody accounts
Colangelo, Samuel	9/23/2022	0.6	Call with A. Ciriello (A&M), K&E, and company to review high priority UCC diligence requests.
Colangelo, Samuel	9/23/2022	0.8	Update crypto award file per internal comments.
Colangelo, Samuel	9/23/2022	0.3	Update UCC diligence tracker per call with the company and counsel.
Colangelo, Samuel	9/23/2022	0.6	Call with A. Ciriello (A&M) and M3 to discuss high priority diligence requests.
Lal, Arjun	9/23/2022	0.7	Participate in call with M3, E. Lucas, C. Brantley (both A&M) to review weekly cash report, discuss mining business.
Lucas, Emmet	9/23/2022	0.7	Participate in call with M3, C. Brantley, A. Lal (both A&M) to review weekly cash report, discuss mining business.
Ciriello, Andrew	9/24/2022	0.0	Review and comment on revised CEL token awards schedule for UCC
Ciriello, Andrew	9/24/2022	0.7	Research timing of loan closures and collateral liquidations related to Celsius' borrowings
Ciriello, Andrew	9/24/2022	0.5	Review and comment on draft diligence files to be sent to new diligence parties
Colangelo, Samuel	9/24/2022	0.4	Update UCC diligence tracker to include comments on buyer requests.

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DUE DILIGENCE

Professional	Date	Hours	Activity
Ciriello, Andrew	9/25/2022	0.3	Correspond with D. Bendetson (CVP) regarding due diligence responses to share with management for sign off
Kinealy, Paul	9/25/2022	0.3	Review status of diligence tracker for required datasets
Ciriello, Andrew	9/26/2022	0.3	Call with L. Workman (CEL) regarding CEL token-related due diligence requests
Ciriello, Andrew	9/26/2022	0.3	Prepare for meeting with management to discuss topics for call with UCC advisors
Ciriello, Andrew	9/26/2022	0.3	Call with L. Workman, J. Lambros (CEL), S. Briefel (K&E) regarding diligence request response process and open items
Ciriello, Andrew	9/26/2022	1.0	Call with N. Goldstein, L. Workman (CEL) and S. Briefel (K&E) to prepare for call with UCC advisors
Ciriello, Andrew	9/26/2022	0.2	Correspond with Centerview team regarding potential buyer diligence workflow
Ciriello, Andrew	9/26/2022	0.4	Update due diligence tracker for completed items, items in process and clarifying comments received from diligence counterparties
Ciriello, Andrew	9/26/2022	0.5	Call with S. Briefel, G. Brier (K&E) to discuss open litigation diligence requests
Ciriello, Andrew	9/26/2022	0.4	Research precedent cases in response to diligence request from UCC advisors
Colangelo, Samuel	9/26/2022	0.2	Encrypt and upload transaction files to UCC dataroom.
Colangelo, Samuel	9/26/2022	0.3	Update UCC diligence tracker to reflect completed items and discussion with the company and counsel.
Kinealy, Paul	9/26/2022	0.7	Research creditor inquiry from Kirkland and advise re same
Ciriello, Andrew	9/27/2022	0.3	Call with S. Colangelo (A&M) and Centerview to discuss diligence requests.
Ciriello, Andrew	9/27/2022	0.4	Review and comment on revised draft of due diligence tracker
Ciriello, Andrew	9/27/2022	0.4	Correspond with L. Workman, J. Lambros (CEL) and G. Brier (K&E) regarding responses to litigation due diligence deadline proposal
Ciriello, Andrew	9/27/2022	0.5	Call with B. Beasley, D. Bendetson (CVP) regarding open diligence questions
Ciriello, Andrew	9/27/2022	1.8	Call with S. Colangelo (A&M) L. Workman, J. Lambros (CEL) and G. Brier, S. Briefel (K&E) to discuss status of priority UCC litigation diligence requests
Ciriello, Andrew	9/27/2022	0.4	Correspond with I. Inbar (CEL) regarding preparation of historical freeze reports in response to DD requests from UCC
Ciriello, Andrew	9/27/2022	0.4	Correspond with P. Kinealy, B. Wadzita, R. Allison (A&M) regarding Schedules data provided to UCC advisors in response to diligence questions
Ciriello, Andrew	9/27/2022	0.4	Correspond with A. Seetharaman, Y. Tsur (CEL) regarding historical financial reporting
Colangelo, Samuel	9/27/2022	0.3	Call with A. Ciriello (A&M) and Centerview to discuss diligence requests.

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Professional	Date	Hours	Activity
Colangelo, Samuel	9/27/2022	1.4	Review company and UCC dataroom to locate support files for UCC diligence requests and update associated tracker status.
Colangelo, Samuel	9/27/2022	1.8	Call with A. Ciriello (A&M) L. Workman, J. Lambros (CEL) and G. Brier, S. Briefel (K&E) to discuss status of priority UCC litigation diligence requests
Colangelo, Samuel	9/27/2022	0.1	Update invitations to UCC dataroom.
Kinealy, Paul	9/27/2022	0.3	Research additional creditor inquiry from Kirkland and advise re same
Campagna, Robert	9/28/2022	0.4	Correspondence and call with C. Ferraro related to UCC discovery requests and key items.
Ciriello, Andrew	9/28/2022	0.3	Collect and upload historical balance sheets for management review
Ciriello, Andrew	9/28/2022	0.4	Review and comment on updated UCC diligence tracker
Ciriello, Andrew	9/28/2022	0.4	Prepare for weekly diligence call with management, Centerview and K&E
Ciriello, Andrew	9/28/2022	1.0	Call with L. Workman, J. Lambros (CEL), S. Briefel (K&E) and P. Kinealy, S. Colangelo (A&M) regarding diligence request response process and open items
Ciriello, Andrew	9/28/2022	0.4	Call with I. Inbar, R. Shakhnovetsky (CEL) regarding historical freeze reports
Colangelo, Samuel	9/28/2022	0.8	Update crypto award file per internal comments.
Colangelo, Samuel	9/28/2022	0.3	Update UCC diligence tracker to reflect completed items and discussion with the company and counsel.
Colangelo, Samuel	9/28/2022	0.6	Reconcile crypto award file with supporting schedules provided by the company.
Ciriello, Andrew	9/29/2022	0.3	Correspond with Celsius PMO and finance teams regarding open due diligence items
Ciriello, Andrew	9/29/2022	0.4	Review and update due diligence tracker with S. Colangelo (A&M)
Kinealy, Paul	9/29/2022	0.4	Research customer data inquiry from Stretto and advise Stretto re same
Lal, Arjun	9/29/2022	1.1	Meet with K.Ehrler, J.Shiffrin, S.Herman (M3) re: variances in coin reporting
Lal, Arjun	9/29/2022	1.2	Attend meeting with the UCC members and all advisors for general Chapter 11 update
Brantley, Chase	9/30/2022	1.0	Prepare for and participate in intro call with Examiner.
Ciriello, Andrew	9/30/2022	0.3	Correspond with management, M3 and Elementus regarding new crypto holding diligence requests
Ciriello, Andrew	9/30/2022	0.2	Call with S. Colangelo (A&M) to discuss employee CEL token grant data requested by UCC advisors
Ciriello, Andrew	9/30/2022	0.7	Compile and upload historical financial data to UCC dataroom

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Professional	Date	Hours	Activity
Ciriello, Andrew	9/30/2022	0.2	Call with D. Bendetson (CVP) to discuss diligence requests from various counterparties
Ciriello, Andrew	9/30/2022	0.8	Call with L. Workman, J. Lambros (CEL), S. Briefel (K&E) and S. Colangelo (A&M) regarding diligence request response process and open items
Ciriello, Andrew	9/30/2022	0.7	Review and comment on revised employee CEL token grant schedule
Ciriello, Andrew	9/30/2022	1.0	Call with Celsius management, W&C, M3, PWP, K&E, Centerview and R. Campagna, A. Lal, E. Lucas, S. Colangelo (A&M) to discuss technical aspects of Celsius systems and intersection of on-chain and off-chain transaction reporting
Colangelo, Samuel	9/30/2022	2.1	Update crypto award file and assemble reconciliation summary per internal comments.
Colangelo, Samuel	9/30/2022	0.2	Call with A. Ciriello (A&M) to discuss employee CEL token grant data requested by UCC advisors
Colangelo, Samuel	9/30/2022	0.8	Call with L. Workman, J. Lambros (CEL), S. Briefel (K&E) and A. Ciriello (A&M) regarding diligence request response process and open items
Colangelo, Samuel	9/30/2022	0.3	Update UCC diligence tracker per call with the company and counsel and new requests.
Colangelo, Samuel	9/30/2022	1.0	Call with R. Campagna, A. Lal, A. Ciriello, R. Allison, H. Bixler, P. Kinealy, E. Raab, E. Lucas, B. Wadzita (all A&M), K&E, M3, Elementus, White & Case, and the company to discuss technology processes and coin movement.
Lal, Arjun	9/30/2022	1.1	Introductory call with Examiner (Jenner team) and K&E team
Lucas, Emmet	9/30/2022	1.0	Participate in call with Celsius management, W&C, M3, PWP, K&E, Centerview and R. Campagna, A. Lal, A. Ciriello, S. Colangelo (A&M) to discuss technical aspects of Celsius systems and intersection of on-chain and off-chain transaction reporting.
Subtotal		175.4	

FEE APP

Professional	Date	Hours	Activity
Grussing, Bernice	9/13/2022	4.6	Assisted in the scrubbing of time detail.
Rivera-Rozo, Camila	9/14/2022	2.6	Collected time detail and began scrubbing entries.
Rivera-Rozo, Camila	9/15/2022	1.4	Continued scrubbing of time detail.
Rivera-Rozo, Camila	9/16/2022	0.4	Continued scrubbing of time detail.
Rivera-Rozo, Camila	9/22/2022	0.4	Drafted Fee App #1 (July 14- August 31, 2022).
Rivera-Rozo, Camila	9/23/2022	0.3	Made Final revisions of Fee App # 1 (Sept 2020July 14- August 31, 2022).

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FEE APP

Professional	Date	Hours	Activity
Campagna, Robert	9/26/2022	0.7	Review of A&M first interim fee application and edits to same.
Rivera-Rozo, Camila	9/30/2022	0.4	Finalized Fee App #1 (July 14- August 31, 2022).
Subtotal		10.8	

INVESTIGATIONS

Professional	Date	Hours	Activity
Campagna, Robert	9/7/2022	0.9	Follow up call related to data preservation / systems review with H. Bixler, J. Tilsner, K. Negangard
Campagna, Robert	9/8/2022	1.2	Workplan related to data preservation efforts following all with A. Mashinsky.
Campagna, Robert	9/8/2022	1.0	Call with A&M (J. Tilsner) and CEL (A. Mashinsky) to discuss data preservation efforts.
Tilsner, Jeremy	9/8/2022	1.0	Call with A&M (R. Campagna) and CEL (A. Mashinsky) to discuss data preservation efforts.
Campagna, Robert	9/9/2022	0.4	Call with Celsius (G. Bodnar, R. Backus) to discuss systems hierarchy and data platforms.
Subtotal		4.5	

MEETINGS

Professional	Date	Hours	Activity
Allison, Roger	9/1/2022	0.9	Participate on call with counsel to discuss legal stances related to statement and schedule preparation.
Allison, Roger	9/1/2022	0.8	Participate in call with CEL data team re: customer balance variances.
Bixler, Holden	9/1/2022	0.4	Correspond with C. Ferraro (CEL) and K&E re: continued 341 meeting.
Campagna, Robert	9/1/2022	0.6	Daily call with Special Committee of Board (A. Carr, D. Barse) and K&E (R. Kwasteniet, H. Hockberger, C. Koenig) to discuss feedback from hearing and next steps.
Lal, Arjun	9/1/2022	1.1	Attend Special Committee update call.
Lal, Arjun	9/2/2022	0.8	Attend Special Committee update call
Lal, Arjun	9/2/2022	0.6	Attend discussion with A. Ayalon & C. Ferraro (Celsius) to plan for call with UCC advisors
Lal, Arjun	9/4/2022	0.8	Meeting with I.Inbar, D.Tappen & C. Ferraro (Celsius) to review Fireblocks coin reporting
Allison, Roger	9/6/2022	0.4	Participate in call with debtors counsel (T. Scheffer) and (J. Mudd) to discuss proof of claim form and anonymizing creditor information.
Allison, Roger	9/6/2022	0.5	Participate in call with A&M and Celsius (Aswan) to discuss questions and outstanding items to the Statements of Financial Affairs.

Exhibit D

***Celsius Network, LLC, et al.,
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MEETINGS

Professional	Date	Hours	Activity
Campagna, Robert	9/6/2022	0.5	Daily call with Special Committee of Board (A. Carr, D. Barse), Centerview (M. Puntus, R. Kielty) and K&E (R. Kwasteniet, H. Hockberger, C. Koenig) to discuss examiner motion and cash results and mining diligence.
Ciriello, Andrew	9/6/2022	0.5	Call with R. Kwasteniet, H. Hockberger, E. Jones, A. Wirtz, C. Koenig (K&E) and R. Campagna, A. Lal (A&M) regarding revised coin report format
Lal, Arjun	9/6/2022	0.9	Attend Special Committee update call
Allison, Roger	9/7/2022	0.7	Participate on call with counsel to discuss legal stances related to statement and schedule preparation.
Campagna, Robert	9/7/2022	1.0	Daily call with Special Committee of Board (A. Carr, D. Barse), Centerview (M. Puntus, R. Kielty) and K&E (R. Kwasteniet, H. Hockberger, C. Koenig) to discuss examiner motion and mining.
Lal, Arjun	9/7/2022	1.1	Participate in call with E. Lucas (A&M), C. Ferraro, D. Yarwood (CEL) to discuss monthly operating report, assigned company responsibilities.
Lucas, Emmet	9/7/2022	1.1	Participate in call with A. Lal (A&M), C. Ferraro, D. Yarwood (CEL) to discuss monthly operating report, assigned company responsibilities.
Campagna, Robert	9/8/2022	0.6	Daily call with Special Committee of Board (A. Carr, D. Barse), Centerview (M. Puntus, R. Kielty) and K&E (R. Kwasteniet, H. Hockberger, C. Koenig) to discuss examiner motion and HR issues.
Lal, Arjun	9/8/2022	0.9	Attend Special Committee update call
Lal, Arjun	9/9/2022	0.7	Attend Special Committee update call
Allison, Roger	9/11/2022	0.8	Team call with counsel re: finalizing customer liability approach on Schedules D and F.
Allison, Roger	9/12/2022	0.9	Team call with the company finance team to review SOFA/Schedule drafts and address open items.
Campagna, Robert	9/12/2022	0.8	Daily call with Special Committee of Board (A. Carr, D. Barse), Centerview (M. Puntus, R. Kielty) and K&E (R. Kwasteniet) to discuss key issues and GK8 process.
Lal, Arjun	9/12/2022	0.8	Attend Special Committee business & Chapter 11 update call
Pogorzelski, Jon	9/12/2022	0.7	Internal A&M call to discuss schedules and statements draft preparation
Pogorzelski, Jon	9/12/2022	0.4	Confer with internal A&M team to discuss coin transaction data
Allison, Roger	9/13/2022	0.5	Team call with company finance and legal teams re: SOFA 4 insider payments.
Allison, Roger	9/13/2022	0.5	Call with company finance team re: Form 426 drafts.
Campagna, Robert	9/13/2022	1.1	Daily call with Special Committee of Board (A. Carr, D. Barse), Centerview (M. Puntus, R. Kielty) and K&E (R. Kwasteniet) to discuss key issues and retention efforts.
Lal, Arjun	9/13/2022	0.9	Attend Special Committee business & Chapter 11 update call

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MEETINGS

Professional	Date	Hours	Activity
Allison, Roger	9/14/2022	0.4	Call with company data team re: updated customer balance file.
Campagna, Robert	9/14/2022	0.5	Daily call with Special Committee of Board (A. Carr, D. Barse), Centerview (M. Puntus, R. Kielty) and K&E (R. Kwasteniet) to discuss key issues and insider data.
Lal, Arjun	9/14/2022	1.2	Attend Special Committee business & Chapter 11 update call
Campagna, Robert	9/15/2022	1.1	Daily call with Special Committee of Board (A. Carr, D. Barse), Centerview (M. Puntus, R. Kielty) and K&E (R. Kwasteniet) to discuss key issues and retention plan.
Ciriello, Andrew	9/15/2022	0.5	A&M all hands call to discuss security motion, expanded coin report, statements & schedules and general case updates
Lal, Arjun	9/15/2022	0.8	Attend Special Committee business & Chapter 11 update call
Pogorzelski, Jon	9/15/2022	0.9	Participate on call to discuss contracts for Schedule G
Pogorzelski, Jon	9/15/2022	0.4	Confer with A&M internally to discuss schedules and statements draft preparation
Campagna, Robert	9/16/2022	0.7	Daily call with Special Committee of Board (A. Carr, D. Barse), Centerview and K&E to discuss key issues.
Pogorzelski, Jon	9/16/2022	1.1	Confer with internal A&M team to analyze status of statement of financial affairs
Campagna, Robert	9/17/2022	0.5	Call with Special Committee of Board (A. Carr, D. Barse) and K&E to discuss key issues and UCC call.
Pogorzelski, Jon	9/17/2022	0.6	Participate on call to discuss coin movements
Pogorzelski, Jon	9/18/2022	0.4	Confer with internal A&M team to discuss coin movements
Pogorzelski, Jon	9/18/2022	0.8	Call to discuss coin transaction data
Allison, Roger	9/19/2022	0.9	Call with company HR team to discuss vested CEL award distributions.
Ciriello, Andrew	9/19/2022	0.4	Call with T. Bentov, C. Ferraro (CEL), R. Kwasteniet, H. Hockberger (K&E) and R. Campagna (A&M) to discuss treatment of retail loans.
Pogorzelski, Jon	9/19/2022	0.3	Internal A&M call to analyze status and changes to statement of financial affairs.
Allison, Roger	9/20/2022	0.5	Participate in call with CEL to discuss transaction reporting and user data collection process.
Ciriello, Andrew	9/20/2022	0.4	A&M all hands call to discuss reporting requirements for the week ending 9/23
Lal, Arjun	9/20/2022	1.1	Attend call with Special Committee to preview preliminary SOFA/SOAL data
Pogorzelski, Jon	9/20/2022	1.2	Participate on call to discuss status of contracts load for Schedule G
Pogorzelski, Jon	9/20/2022	0.8	Call to analyze customer coin transaction detail

Exhibit D

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MEETINGS

Professional	Date	Hours	Activity
Lal, Arjun	9/21/2022	1.0	Attend Special Committee business & Chapter 11 update call
Pogorzelski, Jon	9/21/2022	1.1	Participate on call to analyze coin movements
Allison, Roger	9/22/2022	0.9	Call with counsel to discuss remaining presentation questions in the SOFAs and Schedules.
Brantley, Chase	9/22/2022	1.0	Prepare for and participate in all hands advisor call to discuss open items.
Ciriello, Andrew	9/22/2022	0.5	A&M all hands call to discuss reporting requirements, statements & schedules, business plan and plan of reorganization
Pogorzelski, Jon	9/22/2022	0.6	Confer with A&M team to analyze executory contracts in Schedule G
Allison, Roger	9/23/2022	0.5	Call with the Celsius finance team re: team wallet liabilities.
Allison, Roger	9/23/2022	0.5	Call with the company HR team re: quarterly CEL awards schedule.
Bixler, Holden	9/23/2022	0.8	Attend special committee board call with A. Lal (A&M) re: SOFA update.
Lal, Arjun	9/23/2022	1.1	Attend Special Committee business & Chapter 11 update call with H. Bixler (A&M).
Pogorzelski, Jon	9/23/2022	1.1	Confer with internal A&M team on status and outstanding items to complete the statement of financial affairs
Pogorzelski, Jon	9/23/2022	0.6	Participate in A&M internal call on status update of schedules and statements
Allison, Roger	9/26/2022	0.5	Call with the company data team re: proof of claims process status update.
Lal, Arjun	9/26/2022	1.2	Attend Special Committee business & Chapter 11 update call
Pogorzelski, Jon	9/26/2022	0.6	Confer with internal A&M team on outstanding items to complete for the statements and schedules
Pogorzelski, Jon	9/26/2022	0.3	Confer with internal A&M team to discuss payroll details related to insiders
Allison, Roger	9/27/2022	0.9	Call with P. Kinealy (A&M) and the company data team, Stretto, and K&E re: proof of claims status and the claim reconciliation process.
Campagna, Robert	9/27/2022	0.6	Call with Special Committee of Board (A. Carr, D. Barse), Centerview (M. Puntus, R. Kielty) and K&E (R. Kwasteniet) to discuss executive changes and business plan status.
Lal, Arjun	9/27/2022	1.0	Attend Special Committee business & Chapter 11 update call
Pogorzelski, Jon	9/27/2022	0.8	Participate in call to discuss company data for preparing the statement of financial affairs
Allison, Roger	9/28/2022	0.4	Call with the company data team re: daily proof of claims status update.
Campagna, Robert	9/28/2022	0.5	Call with Special Committee of Board (A. Carr, D. Barse), Centerview (M. Puntus, R. Kielty) and K&E (R. Kwasteniet).

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MEETINGS

Professional	Date	Hours	Activity
Lal, Arjun	9/28/2022	1.1	Attend Special Committee business & Chapter 11 update call
Pogorzelski, Jon	9/28/2022	0.8	Participate in internal call to discuss case status and outstanding requests.
Allison, Roger	9/29/2022	0.4	Call with Stretto team to discuss SOFA and Schedule filing mechanics.
Brantley, Chase	9/29/2022	1.0	Participate in weekly all hands advisor call.
Campagna, Robert	9/29/2022	0.7	Call with Special Committee of Board (A. Carr, D. Barse), Centerview (M. Puntus, R. Kielty) and K&E (R. Kwasteniet). Discuss cash forecast, sales process, data work.
Campagna, Robert	9/29/2022	0.7	Call with all CEL advisors (W&C, M3, PWP, K&E, Centerview) and P. Kinealy, A. Ciriello (A&M) to discuss key upcoming court matters (i.e. bidding procedures, stable coin sale, mgmt. transition).
Ciriello, Andrew	9/29/2022	0.7	Call with all CEL advisors (W&C, M3, PWP, K&E, Centerview) and R. Campagna, P. Kinealy (A&M) to discuss key upcoming court matters (i.e. bidding procedures, stable coin sale, mgmt. transition).
Kinealy, Paul	9/29/2022	0.9	Participate in the 341 prep session with the Celsius CFO and management and Kirkland
Kinealy, Paul	9/29/2022	0.7	Call with all CEL advisors (W&C, M3, PWP, K&E, Centerview) and R. Campagna, A. Ciriello (A&M) to discuss key upcoming court matters (i.e. bidding procedures, stable coin sale, mgmt. transition).
Lal, Arjun	9/29/2022	0.9	Attend Special Committee business & Chapter 11 update call
Pogorzelski, Jon	9/29/2022	0.7	Participate in call verify data related to statements and schedules and resolve outstanding requests.
Campagna, Robert	9/30/2022	0.4	Call with Special Committee of Board (A. Carr, D. Barse), Centerview (M. Puntus, R. Kielty) and K&E (R. Kwasteniet).
Kinealy, Paul	9/30/2022	0.9	Participate in call with UCC advisors and Celsius security and technical experts
Lal, Arjun	9/30/2022	1.1	Attend Special Committee business & Chapter 11 update call
Pogorzelski, Jon	9/30/2022	0.6	Participate in call to analyze data related to coin transfers for preparing the statement of financial affairs
Subtotal		65.9	

MONTHLY OPERATING REPORT/UST REPORT

Professional	Date	Hours	Activity
Brantley, Chase	9/1/2022	0.1	Respond to questions from K&E on behalf of the 341 Meeting follow up questions.
Kinealy, Paul	9/1/2022	0.3	Analyze initial datasets and requirements for Form 26
Bixler, Holden	9/6/2022	1.2	Review draft MOR detail and precedent re: same.

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Professional	Date	Hours	Activity
Kinealy, Paul	9/6/2022	0.8	Analyze additional data for inclusion in Form 26 reporting
Bixler, Holden	9/7/2022	0.5	Confer with A&M team re: MOR diligence issues.
Ciriello, Andrew	9/7/2022	0.6	Call with C. Ferraro, K. Tang, D. Yarwood, A. Seetharaman (CEL) and A. Lal, P. Kinealy (A&M) regarding preparation of July and August MORs
Ciriello, Andrew	9/7/2022	0.3	Participate in working session with A. Lal, P. Kinealy, E. Lucas, S. Colangelo (all A&M) to discuss MOR reporting requirements
Colangelo, Samuel	9/7/2022	0.3	Participate in call with A. Lal, P. Kinealy, A. Ciriello, E. Lucas (all A&M) to discuss MOR reporting requirements.
Colangelo, Samuel	9/7/2022	1.0	Call with A. Lal, A. Ciriello, P. Kinealy, E. Lucas (all A&M) and company to discuss first MOR and reporting requirements.
Kinealy, Paul	9/7/2022	0.3	Participate in working session with A&M MOR team re reporting requirements
Lal, Arjun	9/7/2022	1.2	Attend call with Celsius management team re: preparation of Monthly Operating Reports
Lal, Arjun	9/7/2022	0.3	Participate in working session with P. Kinealy, A. Ciriello, S. Colangelo (all A&M) to discuss MOR reporting requirements.
Lucas, Emmet	9/7/2022	1.8	Build output schedule in MOR model to calculate inputs for Part 1 of monthly operating report.
Lucas, Emmet	9/7/2022	0.3	Participate in working session with A. Lal, P. Kinealy, A. Ciriello, S. Colangelo (all A&M) to discuss MOR reporting requirements.
Lucas, Emmet	9/7/2022	2.4	Build direct cash flow summary for 8 debtors legal entities to support July, August monthly operating reports.
Brantley, Chase	9/8/2022	0.6	Review and provide comments on cash schedules for July and August MOR.
Ciriello, Andrew	9/8/2022	0.2	Correspond with E. Lucas (A&M) regarding July/August MORs
Kinealy, Paul	9/8/2022	1.6	Analyze updated data for potential inclusion in Form 26
Kinealy, Paul	9/9/2022	1.3	Prepare initial formatting for the Form 26 exhibits
Kinealy, Paul	9/9/2022	0.6	Analyze updated balance sheet data for non-filing entities
Lucas, Emmet	9/9/2022	1.3	Update output schedules in MOR working model to align with supplementary schedules to be attached to filed forms.
Kinealy, Paul	9/10/2022	0.8	Prepare notes and disclosures for Form 26
Kinealy, Paul	9/10/2022	1.8	Analyze updated Form 26 data for potential inclusion and presentation
Allison, Roger	9/11/2022	2.9	Complete initial draft of non-Debtor financial statements re: Form 426.
Allison, Roger	9/11/2022	2.6	Begin analysis of non-debtor financial statements re: Form 426.

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Professional	Date	Hours	Activity
Brantley, Chase	9/11/2022	0.4	Provide comments on exhibit language used in Form 426.
Kinealy, Paul	9/11/2022	0.7	Revise exhibits to Form 26
Brantley, Chase	9/12/2022	0.5	Participate in call with C. Ferraro, K. Tang (both CEL), E. Lucas, A. Ciriello, S. Colangelo (all A&M) to discuss progress on July/August monthly operating reports.
Brantley, Chase	9/12/2022	0.4	Review and provide comments on the August monthly intercompany report.
Brantley, Chase	9/12/2022	0.5	Participate in call with A. Ciriello, P. Kinealy, S. Colangelo, E. Lucas (all A&M) and company to discuss MOR process and data status.
Ciriello, Andrew	9/12/2022	0.3	Correspond with L. Koren, J. Morgan, T. Ramos (CEL) regarding MOR requirements for tax reporting and payments to insiders
Ciriello, Andrew	9/12/2022	0.5	Call with C. Ferraro, A. Seetharaman, K. Tang, D. Yarwood (CEL) and, E. Lucas, S. Colangelo (A&M) for MOR check-in and to coordinate plan for completing the MOR
Ciriello, Andrew	9/12/2022	0.4	Review precedent case MOR and MOR instructions in preparation for meeting with management
Colangelo, Samuel	9/12/2022	0.4	Assemble and reconcile Cyprus payment extract for MOR.
Colangelo, Samuel	9/12/2022	0.3	Analyze payment file to confirm tax payment status for MOR.
Colangelo, Samuel	9/12/2022	0.5	Call with A. Ciriello, P. Kinealy, C. Brantley, E. Lucas (all A&M) and company to discuss MOR process and data status.
Kinealy, Paul	9/12/2022	0.3	Review MOR inputs and presentation
Lal, Arjun	9/12/2022	0.7	Attend call with Celsius management team re: preparation of Monthly Operating Reports
Lucas, Emmet	9/12/2022	0.5	Participate in call with C. Ferraro, K. Tang (both CEL), C. Brantley, A. Ciriello, S. Colangelo (all A&M) to discuss progress on July/August monthly operating reports.
Lucas, Emmet	9/12/2022	0.9	Prepare adjustments schedule for supporting schedules included in July, August monthly operating reports.
Allison, Roger	9/13/2022	0.3	Call with P. Kinealy and A. Ciriello (A&M) regarding Form 426 open items.
Ciriello, Andrew	9/13/2022	0.3	Call with P. Kinealy and R. Allison (A&M) regarding Form 426 open items.
Ciriello, Andrew	9/13/2022	0.2	Correspond with T. Ramos, L. Koren, J. Morgan (CEL) regarding required data for July and August MORs
Ciriello, Andrew	9/13/2022	2.4	Develop MOR support file in order to conform general ledger output to required reporting format
Ciriello, Andrew	9/13/2022	0.4	Review and comment on draft MOR format provided by management
Kinealy, Paul	9/13/2022	0.3	Call with A. Ciriello and R. Allison (A&M) regarding Form 426 open items.

Exhibit D

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Kinealy, Paul	9/13/2022	0.5	Call with company finance team re Form 426 drafts
Kinealy, Paul	9/13/2022	0.9	Revise Form 426 materials and circulate for review
Lucas, Emmet	9/13/2022	1.3	Build model mechanics in monthly operating report schedules to analyze roll forward of professional fees.
Bixler, Holden	9/14/2022	0.5	Attend call with C. Ferraro (CEL) and team to review Form 426 for filing.
Brantley, Chase	9/14/2022	0.4	Review and provide comments on updated Coin & Budget Report.
Ciriello, Andrew	9/14/2022	0.5	Call with A. Seetharaman, D. Yarwood (CEL), S. Colangelo (A&M) regarding MOR format and development of MOR support file
Ciriello, Andrew	9/14/2022	0.7	Call with T. Ramos, S. Colangelo (A&M) regarding payroll tax reporting for MOR and HR due diligence
Ciriello, Andrew	9/14/2022	0.6	Review and comment on draft MOR for July/August
Ciriello, Andrew	9/14/2022	0.5	Call with J. Morgan, L. Koren (CEL) regarding tax reporting for MOR
Ciriello, Andrew	9/14/2022	0.3	Correspond with A. Seetharaman (CEL) and E. Lucas (A&M) regarding inclusion of pro fee accruals in MOR
Ciriello, Andrew	9/14/2022	1.0	Call with A. Seetharaman, D. Yarwood J. Morgan (CEL), S. Colangelo (A&M) regarding MOR format and development of MOR support file
Ciriello, Andrew	9/14/2022	0.3	Call with S. Colangelo (A&M) to discuss payroll tax reporting for MOR
Ciriello, Andrew	9/14/2022	0.3	Correspond with L. Workman (CEL), E. Lucas (A&M) regarding open items for July/August MOR
Ciriello, Andrew	9/14/2022	0.4	Correspond with T. Ramos, T. Walsh (CEL) and Insperity regarding payroll reports to support July/August MORs
Colangelo, Samuel	9/14/2022	0.4	Prepare wages paid support file for MOR.
Colangelo, Samuel	9/14/2022	0.5	Call with A. Ciriello (A&M) and company to discuss MOR status and outstanding data items.
Colangelo, Samuel	9/14/2022	0.3	Call with A. Ciriello (A&M) to discuss payroll tax reporting for MOR
Colangelo, Samuel	9/14/2022	0.2	Working session with A. Ciriello (A&M) to review wage payment reporting for MOR.
Colangelo, Samuel	9/14/2022	0.7	Call with A. Ciriello (A&M) and company to review outstanding wage payment questions and wage reporting for MOR.
Colangelo, Samuel	9/14/2022	1.0	Call with A. Seetharaman, D. Yarwood J. Morgan (CEL), A. Ciriello (A&M) regarding MOR format and development of MOR support file
Colangelo, Samuel	9/14/2022	0.7	Prepare critical vendors paid support file for MOR.
Kinealy, Paul	9/14/2022	0.4	Call with Celsius CFO and finance team re proposed final Form 426 materials

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Professional	Date	Hours	Activity
Kinealy, Paul	9/14/2022	0.7	Revise Form 426 files with supplemental data and company comments
Kinealy, Paul	9/14/2022	0.4	Call with Celsius finance team re updated MOR data
Lal, Arjun	9/14/2022	1.3	Meeting with A.Seetharaman, D.Yarwood (Celsius) to review inputs for Monthly Operating Reports
Lal, Arjun	9/14/2022	2.1	Review drafts of Financial Statements for July and August
Lucas, Emmet	9/14/2022	0.4	Prepare professional fee schedule for A. Seetharaman (CEL) for accruals in monthly operating reports.
Lucas, Emmet	9/14/2022	1.4	Prepare UST fee calculations by month to assist accounting team book entries for monthly operating reports.
Brantley, Chase	9/15/2022	0.3	Review and provide comments on monthly reconciliation report for August cash flows.
Brantley, Chase	9/15/2022	0.5	Prepare for and participate in a call with A. Seetharaman (CEL) and A. Ciriello (A&M) to discuss mining portion of July and August MOR.
Ciriello, Andrew	9/15/2022	0.5	Review and comment on draft MORs for July and August
Ciriello, Andrew	9/15/2022	1.0	Call with T. Ramos, T. Walsh, J. Morgan (CEL), Insperity, and EY regarding tax reporting for MOR
Ciriello, Andrew	9/15/2022	0.3	Correspond with A. Seetharaman (CEL) regarding changes to July/August MORs
Ciriello, Andrew	9/15/2022	0.3	Correspond with T. Walsh (CEL) regarding payroll taxes for MOR
Ciriello, Andrew	9/15/2022	0.7	Call with A. Seetharaman, J. Fan (CEL) and C. Brantley (A&M) to discuss updates to the July/August MORs
Ciriello, Andrew	9/15/2022	0.5	Call with A. Seetharaman (CEL) and C. Brantley (A&M) to discuss updates to the July/August MORs
Kinealy, Paul	9/15/2022	0.7	Revise Form 426 materials with company comments
Bixler, Holden	9/16/2022	1.1	Review draft form 426 report.
Ciriello, Andrew	9/16/2022	0.5	Call with C. Ferraro, A. Seetharaman (CEL) to review draft July/August MORs
Ciriello, Andrew	9/16/2022	2.3	Further review and update MORs for July and August based on receipt of revised data from management
Ciriello, Andrew	9/16/2022	1.0	Review and comment on draft July/August MORs
Kinealy, Paul	9/16/2022	0.7	Finalize form 426 and circulate to Kirkland team for review
Lucas, Emmet	9/16/2022	0.7	Reconcile Part 1 outputs of monthly operating reports to supporting cash roll forward schedules.
Kinealy, Paul	9/17/2022	0.7	Revise Form 426 with comments from Kirkland

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Professional	Date	Hours	Activity
Ciriello, Andrew	9/18/2022	2.1	Update MOR template and input July data received from management
Ciriello, Andrew	9/18/2022	1.8	Create August MOR based on data received from management
Ciriello, Andrew	9/18/2022	1.4	Update July balance sheet and P&L for MOR
Ciriello, Andrew	9/18/2022	0.6	Create cash flow and insider payment schedules for August MOR
Ciriello, Andrew	9/18/2022	1.2	Update August balance sheet and P&L for MOR
Ciriello, Andrew	9/18/2022	0.8	Create July cash flow and insider payment schedules for July MOR
Bixler, Holden	9/19/2022	0.4	Review updated form 426 report.
Ciriello, Andrew	9/19/2022	0.6	Create global notes for July / August MORs
Ciriello, Andrew	9/19/2022	0.3	Correspond with HR team regarding open items related to July / August MORs
Ciriello, Andrew	9/19/2022	0.4	Finalize MOR and distribute draft final version to management
Ciriello, Andrew	9/19/2022	1.5	Update July / August MORs based on feedback from management
Ciriello, Andrew	9/19/2022	0.3	Correspond with finance team regarding open items on MORs
Ciriello, Andrew	9/19/2022	0.2	Update headcount figures in July / August MORs
Ciriello, Andrew	9/19/2022	0.5	Follow up call with A. Seetharaman (CEL) and S. Colangelo (A&M) regarding July/August MORs
Ciriello, Andrew	9/19/2022	0.5	Call with A. Seetharaman (CEL) and S. Colangelo (A&M) regarding July/August MORs
Colangelo, Samuel	9/19/2022	1.7	Review and update MOR support files for July and August payments.
Colangelo, Samuel	9/19/2022	0.3	Review insurance order to confirm relevant caps for MOR tracking.
Colangelo, Samuel	9/19/2022	0.5	Call with A. Seetharaman (CEL) and A. Ciriello (A&M) regarding July/August MORs
Colangelo, Samuel	9/19/2022	0.5	Call with A. Ciriello (A&M) and company to review outstanding MOR items.
Lal, Arjun	9/19/2022	1.1	Review draft Form 426 Filings for non-Debtor subs
Bixler, Holden	9/20/2022	0.8	Review draft MOR files.
Bixler, Holden	9/20/2022	0.4	Review revised MOR general notes.

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MONTHLY OPERATING REPORT/UST REPORT

Professional	Date	Hours	Activity
Bixler, Holden	9/20/2022	0.9	Review updated MOR drafts and comments to same.
Campagna, Robert	9/20/2022	0.6	Review and provide comments related to drafts of MORs
Ciriello, Andrew	9/20/2022	0.7	Review and comment on revised drafts of MOR
Ciriello, Andrew	9/20/2022	0.3	Correspond with A. Wirtz, K. Pageau (K&E) to confirm MOR amounts
Ciriello, Andrew	9/20/2022	0.4	Further review and comment on final draft of MOR
Ciriello, Andrew	9/20/2022	0.5	Call with A. Lal (A&M) to review July and August MORs
Ciriello, Andrew	9/20/2022	1.0	Call with C. Ferraro, A. Seetharaman (CEL) to review draft July/August MORs
Ciriello, Andrew	9/20/2022	0.6	Call with A. Seetharaman (CEL) to review final changes to July / August MOR
Ciriello, Andrew	9/20/2022	0.9	Call with A. Seetharaman, D. Yarwood (CEL) regarding balance sheet adjustments for MOR
Lal, Arjun	9/20/2022	0.6	Discussion with A.Ciriello to review final draft of Monthly Operating Reports
Ciriello, Andrew	9/21/2022	0.2	Prepare MOR support files for distribution to UCC advisors
Lucas, Emmet	9/26/2022	0.4	Provide current brokerage statements, supporting tables related to UST request for updated information.
Brantley, Chase	9/30/2022	0.4	Review reporting requirements and outline upcoming deliverables to the UST.
Subtotal		92.2	

MOTIONS/ORDERS

Professional	Date	Hours	Activity
Ciriello, Andrew	9/1/2022	0.4	Correspond with L. Workman, M. Hall (CEL) and P. Walsh (K&E) regarding workers comp reporting obligations
Ciriello, Andrew	9/1/2022	0.3	Review and summarize reporting requirements in stipulation filed 9/1
Ciriello, Andrew	9/1/2022	0.4	Correspond with Celsius management regarding Reporting Stipulation filed to the docket and corresponding go-forward reporting obligations
Ciriello, Andrew	9/1/2022	0.7	Prepare institutional loan and borrowing report as of 8/26
Ciriello, Andrew	9/1/2022	0.3	Participate in call with A. Lal (A&M) regarding coin report due 9/2.
Colangelo, Samuel	9/1/2022	1.3	Review reporting requirements and edit reporting calendar.
Lal, Arjun	9/1/2022	0.3	Participate in call with A. Ciriello (A&M) regarding coin report due 9/2.

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MOTIONS/ORDERS

Professional	Date	Hours	Activity
Bixler, Holden	9/2/2022	0.4	Correspond with T. Scheffer (K&E) re: custody motion diligence.
Ciriello, Andrew	9/2/2022	1.7	Update freeze report for 8/26 coin data from finance team
Ciriello, Andrew	9/2/2022	1.1	Update freeze report based on revisions to 8/26 coin data from finance team
Ciriello, Andrew	9/2/2022	2.3	Create report of balance sheet, coin detail, and coin holdings by entity to comply with reporting stipulation
Ciriello, Andrew	9/2/2022	0.7	Create loan and borrow reporting pages to comply with reporting stipulation
Ciriello, Andrew	9/2/2022	0.4	Correspond with C. Nolan (CEL) regarding institutional loan and borrow reporting requirements based on reporting stipulation
Ciriello, Andrew	9/2/2022	0.4	Calls with I. Inbar, K. Tang (CEL) regarding adjustments to freeze report data
Kinealy, Paul	9/2/2022	0.8	Analyze data for custody holders and related motion and follow up with Kirkland re same
Ciriello, Andrew	9/3/2022	1.5	Update coin reports based on feedback from management and A&M team
Ciriello, Andrew	9/3/2022	0.5	Call with A. Lal (A&M) regarding coin report for the week ending 8/26
Ciriello, Andrew	9/4/2022	1.2	Call with CEL management to discuss changes to coin report for the week ending 8/26
Ciriello, Andrew	9/4/2022	1.0	Further update coin report coin balance detail and disclaimers based on feedback from management
Ciriello, Andrew	9/4/2022	0.7	Update coin report detail by legal entity based on feedback from management
Ciriello, Andrew	9/4/2022	1.3	Update coin reports based on feedback from management and A&M team
Ciriello, Andrew	9/4/2022	0.6	Update coin report balance sheet for weekly coin report based on feedback from management
Ciriello, Andrew	9/4/2022	0.8	Update coin report coin balance detail output based on feedback from management
Colangelo, Samuel	9/6/2022	0.4	Review OCP order and update internal list and declaration tracker.
Colangelo, Samuel	9/6/2022	0.8	Update post-petition reporting calendar per internal comments and information from third interim cash flow order.
Bixler, Holden	9/7/2022	0.4	Review filed version of motion to seal and declaration re: same.
Ciriello, Andrew	9/7/2022	0.3	Prepare freeze file for incorporation of reporting overlay
Ciriello, Andrew	9/7/2022	1.2	Incorporate loan and borrow files into coin report and reconcile to balance sheet values
Ciriello, Andrew	9/7/2022	2.7	Input updated freeze data into coin report as of 9/2 and update report for structural changes since prior version

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MOTIONS/ORDERS

Professional	Date	Hours	Activity
Bixler, Holden	9/8/2022	0.4	Review draft bid procedures motion re: deadlines.
Bixler, Holden	9/8/2022	0.6	Review retention declaration re: redaction issues.
Ciriello, Andrew	9/8/2022	0.3	Review and comment on coin movement log and compare to coin report variance analysis
Colangelo, Samuel	9/8/2022	0.4	Review and respond to questions regarding post-petition reporting and calendar.
Campagna, Robert	9/9/2022	1.2	Review objections and responses to examiner motion filed on docket.
Ciriello, Andrew	9/9/2022	1.7	Develop expanded coin report as exhibit to pending motion and correspond with R. Campagna, A. Lal (A&M) regarding the same
Ciriello, Andrew	9/9/2022	0.3	Correspond with M. Hall, T. Walsh (CEL) and P. Walsh (K&E) regarding ability to pay employee compensation and expenses
Ciriello, Andrew	9/9/2022	0.8	Update weekly cryptocurrency asset report and distribute to UCC professionals
Colangelo, Samuel	9/9/2022	1.6	Update post-petition reporting calendar per internal comments and information from counsel.
Ciriello, Andrew	9/10/2022	0.8	Call with A. Wirtz, K. Pageau (K&E) to discuss expanded coin report in support to security motion
Ciriello, Andrew	9/11/2022	0.3	Review expanded coin report and correspond with D. Tappen (CEL) regarding the same
Bixler, Holden	9/12/2022	0.8	Correspond and confer with K&E re: motion to redact status and planning.
Bixler, Holden	9/12/2022	1.1	Review and provide comments to draft supplemental declaration.
Ciriello, Andrew	9/12/2022	0.6	Prepare responses to counsel's open questions on the security declaration
Ciriello, Andrew	9/12/2022	1.0	Call with C. Ferraro, S. Kleiderman, D. Tappen, K. Tang, I. Inbar (CEL) and S. Colangelo (A&M) regarding open items for security declaration
Ciriello, Andrew	9/12/2022	0.7	Call with R. Campagna, A. Lal (A&M) regarding expanded coin report for coin security declaration
Ciriello, Andrew	9/12/2022	0.6	Research negative balances in coin report based on feedback from management and correspond with D. Tappen (CEL) regarding the same
Ciriello, Andrew	9/12/2022	0.5	Call with R. Kwastieniet, A. Wirtz, K. Pageau (K&C) and R. Campagna, S. Colangelo (A&M) regarding expanded coin report for coin security declaration
Ciriello, Andrew	9/12/2022	1.5	Revise expanded cryptocurrency report in support of security declaration based on edits provided by management and advisors
Ciriello, Andrew	9/12/2022	0.7	Call with C. Ferraro, K. Tang, S. Kleiderman, D. Tappen (CEL) A. Wirtz, K. Pageau, C. Koenig (K&E), and R. Campagna, A. Lal, S. Colangelo (A&M) to discuss expanded coin report in support of the security declaration
Ciriello, Andrew	9/12/2022	0.2	Call with A. Lal (A&M) regarding expanded coin report in support of security declaration

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MOTIONS/ORDERS

Professional	Date	Hours	Activity
Ciriello, Andrew	9/12/2022	0.3	Correspond with finance team regarding coin holdings at GK8
Ciriello, Andrew	9/12/2022	0.3	Correspond with S. Kleiderman (CEL) regarding coin security and exhibits for security declaration
Colangelo, Samuel	9/12/2022	0.5	Call with R. Campagna, A. Ciriello (A&M), K&E, and company to discuss detailed coin report data.
Colangelo, Samuel	9/12/2022	1.0	Call with C. Ferraro, S. Kleiderman, D. Tappen, K. Tang, I. Inbar (CEL) and A. Ciriello (A&M) regarding open items for security declaration
Kinealy, Paul	9/12/2022	0.7	Analyze draft bar date motion and claim form and advise Kirkland re same
Lal, Arjun	9/12/2022	0.2	Call with A. Ciriello (A&M) regarding expanded coin report in support of security declaration
Bixler, Holden	9/13/2022	0.5	Working session with K&E restructuring and litigation teams re: supplemental declaration.
Bixler, Holden	9/13/2022	1.3	Correspond with K&E re: upcoming hearing and review motions re: same.
Bixler, Holden	9/13/2022	1.1	Review supplemental declaration to redaction / sealing motions.
Ciriello, Andrew	9/13/2022	0.3	Make further updates to the expanded coin report based on feedback from management
Ciriello, Andrew	9/13/2022	0.4	Respond to questions from K&E regarding security declaration
Ciriello, Andrew	9/13/2022	1.7	Update coin report and expanded coin report based on revised inputs provided by management
Ciriello, Andrew	9/13/2022	1.5	Call with Celsius management, K&E and A. Lal, and S. Colangelo (A&M) regarding security declaration and to update expanded coin report in support of the declaration
Ciriello, Andrew	9/13/2022	0.5	Update expanded coin report in support of security declaration based on revised inputs from management
Ciriello, Andrew	9/13/2022	0.6	Call with I. Inbar, R. Shakhnovetsky (CEL) to discuss revisions to coin report in support of security declaration
Colangelo, Samuel	9/13/2022	1.3	Reconcile termination and active headcount files and update headcount tracker.
Colangelo, Samuel	9/13/2022	0.8	Correspond with counsel and prepare support files regarding filing of coin report.
Colangelo, Samuel	9/13/2022	1.5	Call with Celsius management, K&E and A. Lal, and A. Ciriello (A&M) regarding security declaration and to update expanded coin report in support of the declaration
Colangelo, Samuel	9/13/2022	1.9	Call with A. Ciriello (A&M) to discuss headcount tracking and weekly coin report process.
Colangelo, Samuel	9/13/2022	0.5	Review coin report to confirm certain amounts per counsel request.
Ciriello, Andrew	9/14/2022	2.2	Create coin report for UCC advisors for the week ending 9/9

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MOTIONS/ORDERS

Professional	Date	Hours	Activity
Ciriello, Andrew	9/14/2022	0.3	Review coin report variances vs prior week and correspond with I. Inbar (CEL) regarding the same
Colangelo, Samuel	9/14/2022	0.2	Assemble coin and budget report per internal request.
Colangelo, Samuel	9/14/2022	0.7	Update organizational chart to reflect latest headcount data.
Bixler, Holden	9/15/2022	0.9	Review draft SOFA extension motion.
Ciriello, Andrew	9/15/2022	1.8	Update coin report for week ending 9.9 based on revised inputs from management
Ciriello, Andrew	9/15/2022	0.5	Reconcile loan and borrow data for the week ending 9/9 and update coin report
Ciriello, Andrew	9/15/2022	0.5	Call with A. Lal (A&M) regarding stablecoin sale motion and week over week changes in coins
Ciriello, Andrew	9/15/2022	0.6	Prepare support schedules to support stablecoin sale motion
Ciriello, Andrew	9/15/2022	0.3	Correspond with W&C, PWP, K&E and Centerview teams regarding stablecoin sale motion
Colangelo, Samuel	9/15/2022	1.6	Update freeze file received from company for inclusion in weekly coin report.
Campagna, Robert	9/16/2022	1.1	Review of redlined proposed changes to bidding procedures and provide comments to same.
Ciriello, Andrew	9/16/2022	1.8	Further update coin report as of 9/9 based on revised inputs from management
Ciriello, Andrew	9/16/2022	0.2	Call with A. Lal (A&M) to discuss week over week changes to coin report
Ciriello, Andrew	9/16/2022	0.4	Correspond with I. Inbar (CEL) regarding changes to coin report
Lal, Arjun	9/16/2022	0.2	Call with A. Ciriello (A&M) to discuss week over week changes to coin report
Ciriello, Andrew	9/19/2022	0.3	Prepare for call with finance team to refine process for weekly coin report.
Ciriello, Andrew	9/20/2022	0.8	Call with I. Inbar, K. Tang, R. Shakhnovetsky (CEL) regarding updates to the weekly coin report development process
Colangelo, Samuel	9/20/2022	0.9	Assemble headcount check file to reconcile terminations and active headcount reports received from the company.
Colangelo, Samuel	9/20/2022	1.2	Analyze and reconcile variance and explanation sections of coin report.
Ciriello, Andrew	9/21/2022	1.3	Analyze variances between current and prior week coin reports, and draft explanations of variances
Ciriello, Andrew	9/21/2022	2.2	Prepare weekly report on changes in coin positions for distribution to UCC advisors
Colangelo, Samuel	9/21/2022	1.6	Update freeze file received from company for inclusion in weekly coin report.

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MOTIONS/ORDERS

Professional	Date	Hours	Activity
Colangelo, Samuel	9/21/2022	0.6	Correspond with the company regarding employee status and update headcount file accordingly.
Ciriello, Andrew	9/22/2022	2.1	Revise coin report and create loan and borrow output for coin report based on data received from management
Colangelo, Samuel	9/22/2022	0.5	Working session with A. Ciriello (A&M) to review current week coin / loan reports.
Colangelo, Samuel	9/22/2022	1.9	Edit coin report per internal comments.
Ciriello, Andrew	9/23/2022	0.6	Call with R. Campagna, A. Lal (CEL) to review coin report for the week ending 9/16
Ciriello, Andrew	9/23/2022	0.9	Prepare schedule of stable coins available for sale in support of stable coin sale motion
Ciriello, Andrew	9/23/2022	0.6	Correspond with management regarding coin report for the week ending 9/16, finalize report and distribute report to UCC
Campagna, Robert	9/26/2022	0.9	Emails with UCC advisors related to stable coin motion.
Campagna, Robert	9/27/2022	0.4	Stable coin discuss with M3 (J. Schiffrin, K. Ehrler) and Elementus.
Ciriello, Andrew	9/27/2022	0.5	Call with J. Schiffrin, K. Ehrler (M3), N. Shaker (Elementus) and R. Campagna, A. Lal (A&M) regarding stablecoin sale motion
Bixler, Holden	9/28/2022	0.9	Review sealing order and confer with A&M team re: same.
Campagna, Robert	9/28/2022	0.6	Review of Sealing Motion Order for implications on retention apps and statement and schedules purposes.
Colangelo, Samuel	9/28/2022	2.4	Update freeze file received from company for inclusion in weekly coin report.
Ciriello, Andrew	9/29/2022	0.5	Meet with R. Campagna, A. Lal (A&M) to review coin report for the week ending 9/30
Ciriello, Andrew	9/29/2022	1.8	Prepare coin report and variance explanations for the week ending 9/30
Ciriello, Andrew	9/29/2022	1.0	Call with J. Schiffrin, S. Herman, K. Ehrler (M3) and R. Campagna, A. Lal (A&M) regarding modifications to coin reports and historical coin movement reconciliation
Ciriello, Andrew	9/30/2022	0.3	Finalize coin report for the week ending 9/30 and distribute
Subtotal		96.0	

PLAN / DISCLOSURE STATEMENT

Professional	Date	Hours	Activity
Campagna, Robert	9/6/2022	1.4	Call with equity and equity advisors for presentation of Kelvin and coin distribution plan.
Ciriello, Andrew	9/6/2022	1.3	Call with A. Mashinsky, C. Ferraro (CEL), K&E, Centerview, Westcap, CDPQ, Houlihan, Milbank and R. Campagna, A. Lal (A&M) regarding plan to distribute coins to creditors

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PLAN / DISCLOSURE STATEMENT

Professional	Date	Hours	Activity
Ciriello, Andrew	9/7/2022	0.9	Call with A. Frenkel (A&M) to kick off liquidation analysis workstream
Frenkel, Adam	9/7/2022	0.9	Call with A. Ciriello (A&M) to kick off liquidation analysis workstream
Campagna, Robert	9/27/2022	0.4	Discussion of Kelvin plan and Disclosure Statement timing with K&E (C. Koenig, D. Latona), Centerview (R. Kiely) and A&M (A. Lal).
Campagna, Robert	9/30/2022	0.6	Discussion on POR and business plan with K&E (D. Latona, C. Koenig) and A&M (A. Lal).
Subtotal		5.5	

STATEMENTS/SCHEDULES

Professional	Date	Hours	Activity
Allison, Roger	9/1/2022	1.1	Complete 9/1 Schedule AB bridge to balance sheet analysis.
Allison, Roger	9/1/2022	2.4	Draft customer liability rider mock-up for counsel to review.
Allison, Roger	9/1/2022	2.2	Complete 9/1 liability schedule to balance sheet comparison.
Allison, Roger	9/1/2022	2.9	Begin drafting Schedule AB bridge to the petition date balance sheet.
Bixler, Holden	9/1/2022	1.2	Review Statement / Schedule tracker and open issues list in preparation for call with K&E.
Bixler, Holden	9/1/2022	0.9	Review draft asset-to-balance sheet bridge.
Bixler, Holden	9/1/2022	0.9	Attend Statement / Schedules planning call with A&M team and K&E teams.
Bixler, Holden	9/1/2022	0.5	Attend proof of funds call with E. Antipas (CEL).
Bixler, Holden	9/1/2022	0.7	Review supporting asset account detail provided by R. Praveena (CEL).
Bixler, Holden	9/1/2022	0.4	Review additional liability account detail provided by D. Yarwood (CEL).
Bixler, Holden	9/1/2022	0.6	Various conferences with team re: Statement / Schedule schedules status.
Bixler, Holden	9/1/2022	0.4	Confer with A&M team re: customer liability mockup.
Bixler, Holden	9/1/2022	0.8	Review customer liability detail proposed presentation and provide comments to same.
Bixler, Holden	9/1/2022	0.8	Review detail and correspondence re: bank lending transactions for SOFA 3.
Ciriello, Andrew	9/1/2022	0.3	Review and comment on accrued expenses for inclusion in schedules
Kinealy, Paul	9/1/2022	0.7	Review customer balance variance and data issues with Celsius data team

Exhibit D

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STATEMENTS/SCHEDULES

Professional	Date	Hours	Activity
Kinealy, Paul	9/1/2022	0.4	Review of potential regulatory items for the SOFAs and schedules with Celsius legal team
Kinealy, Paul	9/1/2022	0.3	Review status of daily tasks and follow up re same
Kinealy, Paul	9/1/2022	0.7	Analyze updated schedule AB to balance sheet bridge
Kinealy, Paul	9/1/2022	0.8	Analyze supplemental subledger detail for inclusion in asset schedules
Kinealy, Paul	9/1/2022	1.3	Analyze potential employee issues and liabilities for inclusion in the schedules
Kinealy, Paul	9/1/2022	0.9	Review current status of schedules and open legal issues with Kirkland team
Kinealy, Paul	9/1/2022	1.6	Analyze initial draft customer reporting against source information
Raab, Emily	9/1/2022	0.5	Participate on call with J. Lambros (CEL) to discuss SOFA requests.
Raab, Emily	9/1/2022	0.7	Participate in call with CEL legal department to discuss responses to SOFA and Schedule requests.
Raab, Emily	9/1/2022	1.0	Update the tracker related to discussion points with counsel.
Raab, Emily	9/1/2022	1.3	Update Statement of Financial Affairs and Schedules of Assets and Liabilities tracker file to incorporate latest data.
Raab, Emily	9/1/2022	1.2	Create creditor records in bankruptcy database.
Raab, Emily	9/1/2022	1.4	Analyze subledger account detail for accounts on balance sheet that are mapped as deposits.
Raab, Emily	9/1/2022	2.1	Updates to legal items on SOFA 7 per call with CEL.
Raab, Emily	9/1/2022	2.8	Analyze subledger account detail for accounts on balance sheet that are mapped as prepayments.
Raab, Emily	9/1/2022	0.9	Participate on call with B. Wadzita (A&M) and counsel to discuss legal stances related to statement and schedule preparation.
Wadzita, Brent	9/1/2022	1.0	Participate on call with CEL to discuss data for customer liabilities.
Wadzita, Brent	9/1/2022	1.1	Analyze coin transaction data for customer accounts in the past 90 days leading up to the petition date.
Wadzita, Brent	9/1/2022	1.9	Analyze company lending reports and loan book in response to statements of financial affairs question four.
Wadzita, Brent	9/1/2022	2.1	Prepare supplementary review exhibits for the company's review of statements and schedules drafts.
Wadzita, Brent	9/1/2022	2.7	Analyze account transfer coin transactions for customer accounts in the 90 days leading up to the petition date.
Wadzita, Brent	9/1/2022	1.1	Analyze company retail and institutional lending loan book and relevant customers in response to statement three.

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STATEMENTS/SCHEDULES

Professional	Date	Hours	Activity
Wadzita, Brent	9/1/2022	0.9	Participate on call with E. Raab (A&M) and counsel to discuss legal stances related to statement and schedule preparation.
Allison, Roger	9/2/2022	1.2	Update Schedule AB drafts re: internal review notes.
Allison, Roger	9/2/2022	0.6	Participate in internal call with R. Allison, E. Raab, and B. Wadzita to discuss case status and outstanding requests.
Allison, Roger	9/2/2022	2.7	Analyze 9/2 Statement of Financial Affairs drafts before circulating to company.
Allison, Roger	9/2/2022	1.4	Analyze 9/2 Schedule of Liabilities drafts before circulating to company.
Allison, Roger	9/2/2022	1.3	Perform quality control procedures on customer liability riders re: completeness and accuracy.
Allison, Roger	9/2/2022	0.6	Prepare correspondence to include with draft distribution re: completeness and presentation.
Allison, Roger	9/2/2022	2.3	Analyze 9/2 Schedule of Assets drafts before circulating to company.
Bixler, Holden	9/2/2022	0.5	Telephone conference with J. Lambros (CEL) and A&M team re: open SOFA items.
Bixler, Holden	9/2/2022	2.6	Review draft statements & schedules and provide comments to same.
Bixler, Holden	9/2/2022	0.5	Telephone conference with T. Ramos (CEL) and A&M team re: HR reporting in SOFA.
Bixler, Holden	9/2/2022	0.8	Telephone conference with K&E and company legal teams re: officer listing in schedules.
Bixler, Holden	9/2/2022	0.6	review and provide comments to draft Statement & Schedule distribution email.
Bixler, Holden	9/2/2022	0.5	Confer with A&M team re: status of various open items.
Bixler, Holden	9/2/2022	1.3	Review statement & schedule summaries and balance sheet bridges and provide comments to same.
Bixler, Holden	9/2/2022	0.6	Various conferences with team re: statement / schedule draft circulation.
Bixler, Holden	9/2/2022	0.9	Review HR reporting uploaded into data room by M. Hall (CEL).
Kinealy, Paul	9/2/2022	1.4	Analyze updated SOFA drafts against source data to ensure accuracy and instruct team re same
Kinealy, Paul	9/2/2022	1.3	Analyze updated schedule drafts against source data to ensure accuracy
Kinealy, Paul	9/2/2022	0.9	Analyze list of current and former officers and status as potential insiders with Celsius legal team
Kinealy, Paul	9/2/2022	0.7	Analyze information related to strategic investments and related asset data and instruct team re processing of same
Kinealy, Paul	9/2/2022	0.6	Prepare circulation materials for company management review of schedule drafts

Exhibit D

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STATEMENTS/SCHEDULES

Professional	Date	Hours	Activity
Kinealy, Paul	9/2/2022	0.4	Audit initial progress of contract review being performed by Stretto
Kinealy, Paul	9/2/2022	0.3	Review and revise SOFA and schedules data tracker
Kinealy, Paul	9/2/2022	0.3	Discuss daily work plan with team and status of open tasks
Raab, Emily	9/2/2022	1.7	Update the Statement of Financial Affairs summary excel report to capture latest data.
Raab, Emily	9/2/2022	1.6	Process and load revenue related data into bankruptcy database.
Raab, Emily	9/2/2022	1.8	Prepare email package to deliver statements and schedules to client for review.
Raab, Emily	9/2/2022	0.5	Participate in call with B. Wadzita and the CEL regulatory group to discuss equity owner percentages.
Raab, Emily	9/2/2022	0.6	Participate in internal call with R. Allison, E. Raab, and B. Wadzita to discuss case status and outstanding requests.
Raab, Emily	9/2/2022	2.1	Analyze drafts of schedules of assets and liabilities documents.
Raab, Emily	9/2/2022	2.7	Analyze drafts of statements of financial affairs documents.
Raab, Emily	9/2/2022	0.9	Update Statement of Financial Affairs and Schedules of Assets and Liabilities tracker file to incorporate latest data.
Raab, Emily	9/2/2022	1.3	Load exhibits into bankruptcy database.
Wadzita, Brent	9/2/2022	0.9	Prepare and process data for drafts exhibits of coin withdrawals in response to statement three.
Wadzita, Brent	9/2/2022	1.9	Prepare draft exhibits of internal and external coin transfers data for statement three.
Wadzita, Brent	9/2/2022	0.9	Prepare drafts exhibits of coin withdrawal data in response to statement three.
Wadzita, Brent	9/2/2022	2.2	Analyze and aggregate coin interest and rewards data.
Wadzita, Brent	9/2/2022	0.9	Update and incorporate comments to supplemental exhibits re: statements and schedules.
Wadzita, Brent	9/2/2022	0.9	Update internal trackers and provide updates on data responses re: coin transactions.
Wadzita, Brent	9/2/2022	0.5	Participate in call with E. Raab and the CEL regulatory group to discuss equity owner percentages.
Wadzita, Brent	9/2/2022	0.6	Participate in internal call with R. Allison, E. Raab, and B. Wadzita to discuss case status and outstanding requests.
Wadzita, Brent	9/2/2022	0.7	Analyze loan book in response to statements of financial affairs question three.
Wadzita, Brent	9/2/2022	0.5	Internal team meeting to discuss case status and upcoming deliverables.

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Professional	Date	Hours	Activity
Wadzita, Brent	9/2/2022	1.1	Prepare drafts exhibits of customer coin withdrawal data for the 90 days leading up to the petition date.
Bixler, Holden	9/4/2022	0.6	Correspond with T. Scheffer (K&E) and A&M team re: insider data requests.
Kinealy, Paul	9/4/2022	0.4	Prepare insider outreach materials for Kirkland
Kinealy, Paul	9/4/2022	0.3	Revise weekly workplan and open issues list
Kinealy, Paul	9/4/2022	0.7	Analyze updated litigation and regulatory data for inclusion in the SOFAs and schedules and instruct team re same
Kinealy, Paul	9/5/2022	0.3	Research inquiry from Kirkland re schedules presentation
Kinealy, Paul	9/5/2022	0.7	Analyze updated coin transaction data and presentation to ensure accuracy
Allison, Roger	9/6/2022	2.2	Analyze updated petition date trial balance to identify changes to make on Schedule AB and F.
Allison, Roger	9/6/2022	0.9	Analyze additional trial balance account detail received from the company re: Schedule F and Schedule AB responses.
Allison, Roger	9/6/2022	0.9	Perform quality control procedures on Schedule F re: presentation and accuracy.
Allison, Roger	9/6/2022	2.8	Begin drafting updated Schedule F riders re: Schedule of Liabilities.
Allison, Roger	9/6/2022	1.5	Analyze documentation related to employee severance re: Schedule E response.
Bixler, Holden	9/6/2022	0.6	Review bank transaction detail re: scheduling issues.
Bixler, Holden	9/6/2022	0.9	Review updated insider payment tracker.
Bixler, Holden	9/6/2022	0.4	Review K&E issues list and provide comments to same.
Bixler, Holden	9/6/2022	0.6	Review K&E comments to issues list.
Bixler, Holden	9/6/2022	0.8	Review historical payment reconciliation file.
Bixler, Holden	9/6/2022	1.1	Review updated balance sheet re: asset schedules.
Bixler, Holden	9/6/2022	0.3	Correspond with Stretto team re: various schedule notice issues.
Kinealy, Paul	9/6/2022	0.5	Analyze current asset and liability data presentation with Celsius finance team and open issues related to same
Kinealy, Paul	9/6/2022	0.3	Discuss daily work plan with schedules team and status of open tasks
Kinealy, Paul	9/6/2022	0.8	Analyze updated subledger detail for asset schedules

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Kinealy, Paul	9/6/2022	0.2	Review status of open tasks and follow up re same
Kinealy, Paul	9/6/2022	0.4	Research and respond to insider data inquiries
Kinealy, Paul	9/6/2022	0.3	Audit information in SOFA 4 data tracker and follow up with Celsius re open items
Kinealy, Paul	9/6/2022	1.8	Analyze additional liability datasets for inclusion in the schedules and follow up with Celsius finance team re same
Kinealy, Paul	9/6/2022	1.1	Research issues raised with certain SOFA questions and follow up with Celsius team re same
Kinealy, Paul	9/6/2022	0.7	Analyze updated disbursement data and issues with same
Raab, Emily	9/6/2022	0.4	Participate in call with debtors counsel (T. Scheffer) and (J. Mudd) to discuss proof of claim form and anonymizing creditor information
Raab, Emily	9/6/2022	0.5	Participate in call with A&M and Celsius (A. Seetharaman) to discuss questions and outstanding items to the Statements of Financial Affairs
Raab, Emily	9/6/2022	2.8	Analyze updated balance sheet subledger detail for mining equipment.
Raab, Emily	9/6/2022	2.7	Analyze updated balance sheet subledger detail for prepayments.
Raab, Emily	9/6/2022	1.6	Create vendor rejection exhibit.
Raab, Emily	9/6/2022	1.1	Analyze updated balance sheet subledger detail for deposits.
Raab, Emily	9/6/2022	0.4	Participate in internal A&M call with P. Kinealy, E. Raab, B. Wadzita, and R. Allison to discuss case status and outstanding requests.
Wadzita, Brent	9/6/2022	1.7	Prepare data and format draft exhibits of inbound and outbound internal coin transfers.
Wadzita, Brent	9/6/2022	1.9	Perform quality control procedures on coin transaction data and verify data accuracy and completeness.
Wadzita, Brent	9/6/2022	1.4	Analyze coin transaction data for customer accounts in the past 90 days leading up to the petition date and provide additional comments to company.
Wadzita, Brent	9/6/2022	1.1	Process referrer rewards coin transaction data by customer account and coin.
Wadzita, Brent	9/6/2022	0.4	Participate in call with debtors counsel and to discuss proof of claim form and anonymizing creditor information.
Wadzita, Brent	9/6/2022	0.5	Participate in call with A&M and Celsius to discuss questions and outstanding items to the statements of financial affairs.
Wadzita, Brent	9/6/2022	0.9	Analyze draft exhibits of coin interest and rewards for accuracy and completeness.
Wadzita, Brent	9/6/2022	0.7	Analyze cash payments from bank accounts made to vendors in the 90 days leading up to the petition date.
Wadzita, Brent	9/6/2022	0.4	Participate in internal A&M call with P. Kinealy, E. Raab, B. Wadzita, and R. Allison to discuss case status and outstanding requests.

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Professional	Date	Hours	Activity
Wadzita, Brent	9/6/2022	2.1	Prepare data for draft exhibits of withdrawals by customer and by coin to provide to company for further review.
Wadzita, Brent	9/6/2022	0.6	Analyze cash transfers made by the debtors in the 90 days leading up to the petition date.
Allison, Roger	9/7/2022	2.7	Process open AP data re: Schedule F trade claims.
Allison, Roger	9/7/2022	0.6	Draft schedule of questions from the open AP data to discuss internally.
Allison, Roger	9/7/2022	1.4	Edit responses to SOFA drafts re: implement comments from the company.
Allison, Roger	9/7/2022	2.4	Complete analysis of company source documents for missing and incorrect creditor names re: Schedule F customer rider.
Allison, Roger	9/7/2022	2.9	Begin analysis of company source documents for missing and incorrect creditor names re: Schedule F customer rider.
Bixler, Holden	9/7/2022	0.5	Confer with A&M team re: schedule data issues.
Bixler, Holden	9/7/2022	0.7	Review D&O list reconciliation.
Bixler, Holden	9/7/2022	0.8	Review various insider comments re: diligence requests.
Bixler, Holden	9/7/2022	1.0	Conference with K&E and A&M teams re: open statement / schedule issues.
Bixler, Holden	9/7/2022	0.6	Review detail re: potential employee claims.
Bixler, Holden	9/7/2022	0.6	Review and provide feedback to insider comments to disclosures.
Bixler, Holden	9/7/2022	0.8	Review open insider payment detail requests and correspond with T. Ramos (CEL) re: same.
Bixler, Holden	9/7/2022	0.7	Review draft schedule website information forwarded by Stretto.
Bixler, Holden	9/7/2022	0.5	Confer with company and K&E re: schedules publication issues.
Ciriello, Andrew	9/7/2022	0.2	Correspond with A. Norton (CEL) and P. Kinealy (A&M) regarding unpaid employee CEL awards
Kinealy, Paul	9/7/2022	0.7	Research comments from Celsius re SOFA and schedule updates and advise team re same
Kinealy, Paul	9/7/2022	0.3	Discuss contract collection process and status with Celsius operations team
Kinealy, Paul	9/7/2022	0.6	Analyze open AP data and instruct team re processing of same
Kinealy, Paul	9/7/2022	0.7	Analyze updated rig count and other mining subledger data for the schedules
Kinealy, Paul	9/7/2022	0.3	Analyze updated current and former D&O list for the SOFAs and advise team re handling of same

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Professional	Date	Hours	Activity
Kinealy, Paul	9/7/2022	0.7	Analyze disbursement and credit card data and advise team how to process same
Kinealy, Paul	9/7/2022	0.7	Review status of schedules and open legal issues with Kirkland team
Kinealy, Paul	9/7/2022	0.3	Revise schedules and SOFAs data tracker
Raab, Emily	9/7/2022	0.5	Participate in call internal A&M call to discuss (NACR/CMS/D&I) to discuss data preservation, contingency planning, and wind-down operations
Raab, Emily	9/7/2022	0.7	Participate on call with B. Wadzita (A&M) and counsel to discuss legal stances related to statement and schedule preparation.
Raab, Emily	9/7/2022	1.1	Update Statement of Financial Affairs and Schedules of Assets and Liabilities tracker file to incorporate latest data.
Raab, Emily	9/7/2022	1.7	Updates to Statement of Financial Affairs question 28 per comments from company.
Raab, Emily	9/7/2022	1.3	Update the tracker related to discussion points with counsel.
Raab, Emily	9/7/2022	0.5	Participate in call with A&M and Celsius (L. Workman /J. Lambros) to discuss questions and outstanding items to the Statements of Financial Affairs
Raab, Emily	9/7/2022	2.8	Analyze month over month balance sheet changes.
Raab, Emily	9/7/2022	0.8	Updates to Statement of Financial Affairs question 29 per comments from company.
Wadzita, Brent	9/7/2022	0.7	Participate on call with E. Raab (A&M) and counsel to discuss legal stances related to statement and schedule preparation.
Wadzita, Brent	9/7/2022	1.3	Analyze coin referrer rewards transaction data for customer accounts in the 90 days leading up to the petition date.
Wadzita, Brent	9/7/2022	1.3	Analyze earned interest coin transaction data for customer accounts in the 90 days leading up to the petition date.
Wadzita, Brent	9/7/2022	1.4	Verify and review credit card statements for payments made to suppliers by the debtors in the 90 days leading up to the petition date.
Wadzita, Brent	9/7/2022	1.6	Analyze credit card payments to suppliers made by the debtors in the 90 days leading up to the petition date.
Wadzita, Brent	9/7/2022	1.9	Analyze and process loan book and related transfers made by the debtors in the 90 days leading up to the petition date.
Wadzita, Brent	9/7/2022	0.9	Analyze payments to suppliers made by the debtors in the 90 days leading up to the petition date.
Wadzita, Brent	9/7/2022	2.1	Analyze coin referred rewards transaction data for customer accounts in the 90 days leading up to the petition date.
Wadzita, Brent	9/7/2022	0.5	Participate in call with A&M and Celsius to discuss questions and outstanding items to the statements of financial affairs.
Allison, Roger	9/8/2022	2.9	Perform analysis of institutional liabilities to the freeze report.
Allison, Roger	9/8/2022	2.3	Analyze updated D&O listing from the company re: changes from the previous version.

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Allison, Roger	9/8/2022	1.4	Draft schedule of customers with missing notice information to review with the company.
Allison, Roger	9/8/2022	1.2	Draft schedule of institutional liability variances to the freeze report.
Bixler, Holden	9/8/2022	0.2	Correspond with K&E re: insider diligence.
Bixler, Holden	9/8/2022	0.4	Review insider User ID tracker.
Bixler, Holden	9/8/2022	0.6	Review various insider comments re: diligence requests.
Bixler, Holden	9/8/2022	0.6	Review draft institutional liability schedule.
Bixler, Holden	9/8/2022	1.5	Conferences with company HR and product teams re: schedule noticing and communications planning.
Bixler, Holden	9/8/2022	0.9	Review indemnification agreements re: schedules.
Ciriello, Andrew	9/8/2022	1.0	Call with R. Allison (A&M) regarding scheduling of institutional loans and collateral
Kinealy, Paul	9/8/2022	1.8	Analyze current schedule database against source data for accuracy and completeness
Kinealy, Paul	9/8/2022	1.2	Revise global notes and follow up with Kirkland team re same
Kinealy, Paul	9/8/2022	0.9	Analyze intercompany matrix data with Celsius finance team and resolve issues re same
Kinealy, Paul	9/8/2022	0.7	Analyze high-level coin transaction data and instruct team re processing of same
Kinealy, Paul	9/8/2022	0.5	Discuss case status and key deliverables with A&M team
Kinealy, Paul	9/8/2022	0.3	Review team tasks and follow up re same
Pogorzelski, Jon	9/8/2022	1.9	Analyze payments or other transfers to insiders within 1 year before filing related to coins transferred from yield to custody
Pogorzelski, Jon	9/8/2022	1.7	Prepare analysis of payments or other transfers to insiders within 1 year before filing related to coin withdrawals
Pogorzelski, Jon	9/8/2022	2.4	Analyze payments or other transfers to insiders within 1 year before filing related to interest and rewards
Raab, Emily	9/8/2022	1.8	Incorporate comments from the company on the schedule of assets and liabilities drafts.
Raab, Emily	9/8/2022	1.2	Process fixed asset account details.
Raab, Emily	9/8/2022	0.5	Participate on call with CEL (A. Seetharaman & D. Yardwood) to discuss intercompany exhibits.
Raab, Emily	9/8/2022	2.9	Analyze mining rig data to include details in the schedules of assets and liabilities.

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Professional	Date	Hours	Activity
Raab, Emily	9/8/2022	2.7	Analyze latest Statement of Financial Affairs drafts.
Raab, Emily	9/8/2022	2.1	Analyze latest Schedules of assets and liabilities drafts.
Raab, Emily	9/8/2022	2.1	Incorporate comments from the company on the Statement of Financial Affairs drafts.
Wadzita, Brent	9/8/2022	2.3	Analyze updated coin withdrawal transaction data for statements of financial affairs question four.
Wadzita, Brent	9/8/2022	2.2	Process and review internal account coin transfer data for statement of financial affairs question four rider exhibits.
Wadzita, Brent	9/8/2022	1.3	Analyze rewards coin transaction data for statement of financial affairs question four.
Wadzita, Brent	9/8/2022	2.1	Prepare and process internal account coin transfer data for movements between earn and custody programs.
Wadzita, Brent	9/8/2022	0.9	Process coin transaction data for statement of financial affairs question four; transfers made by the debtors to directors and officers.
Wadzita, Brent	9/8/2022	1.9	Analyze coin withdrawal transaction data for financial affairs statement four.
Wadzita, Brent	9/8/2022	0.5	Internal team meeting to discuss case status and key deliverables.
Wadzita, Brent	9/8/2022	1.2	Analyze coin interest transaction data for earn customer accounts.
Wadzita, Brent	9/8/2022	2.1	Analyze interest and rewards coin transaction data for earn customer accounts in response to statement three.
Allison, Roger	9/9/2022	1.4	Analyze Schedule of Liabilities drafts prior to external distribution re: accuracy, completeness, and presentation.
Allison, Roger	9/9/2022	0.6	Draft schedule of open items related to vested and unpaid employee compensation.
Allison, Roger	9/9/2022	1.1	Update Statements of Financial Affairs drafts re: internal review notes.
Allison, Roger	9/9/2022	1.3	Analyze Schedule AB drafts prior to external distribution re: presentation and completeness.
Allison, Roger	9/9/2022	1.8	Analyze quarterly CEL token awards file for completeness and accuracy re: Schedule E.
Allison, Roger	9/9/2022	2.7	Begin analysis of 9/9 Statements of Financial Affairs drafts prior to external distribution.
Allison, Roger	9/9/2022	2.4	Complete analysis of Schedule AB drafts re: accuracy, completeness and presentation.
Bixler, Holden	9/9/2022	0.4	Correspond with M. Hall (CEL) re: open HR items.
Bixler, Holden	9/9/2022	2.4	Review draft statements & schedules and provide comments to same.
Bixler, Holden	9/9/2022	0.6	Various conferences with A&M team re: preparation of statement & schedule drafts.

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Bixler, Holden	9/9/2022	0.4	Review statement / Schedule summaries.
Bixler, Holden	9/9/2022	1.2	Review status of insider diligence and prepare summary of same for company and K&E.
Bixler, Holden	9/9/2022	0.4	Review latest SOFA 4 tracker.
Bixler, Holden	9/9/2022	0.6	Correspond with team re: employee claim scheduling.
Bixler, Holden	9/9/2022	0.6	Review various contracts re: Schedule G.
Bixler, Holden	9/9/2022	0.6	Review draft regulatory agencies listing for schedules.
Bixler, Holden	9/9/2022	0.4	Correspond with data team re: update to customer balance file.
Bixler, Holden	9/9/2022	0.5	Conferences with K&E re: customer data appearing in schedules.
Brantley, Chase	9/9/2022	0.4	Respond to questions re: listed items on schedule F.
Ciriello, Andrew	9/9/2022	0.3	Correspond with P. Kinealy, R. Allison (A&M) regarding employee claims to schedule
Kinealy, Paul	9/9/2022	1.4	Analyze updated contract extraction data from Stretto for executory and non-executory items
Kinealy, Paul	9/9/2022	0.4	Revise global notes for company data updates
Kinealy, Paul	9/9/2022	1.3	Analyze draft schedules for accuracy and completeness and instruct team re same
Kinealy, Paul	9/9/2022	0.9	Analyze draft SOFAs for accuracy and completeness and instruct team re same
Kinealy, Paul	9/9/2022	0.3	Review status of team tasks and follow up re same
Kinealy, Paul	9/9/2022	0.7	Review and revise SOFA and schedule data tracker and follow up with Celsius re same
Kinealy, Paul	9/9/2022	0.4	Call with Kirkland and Stretto teams re options for presentation of schedule data on website
Pogorzelski, Jon	9/9/2022	2.7	Prepare analysis of payments or other transfers to creditors within 90 days before filing related to interest and rewards
Pogorzelski, Jon	9/9/2022	2.4	Analyze payments or other transfers to creditors within 90 days before filing related to coin transferred from yield to custody
Raab, Emily	9/9/2022	0.8	Process indemnification letters to include on Schedule F.
Raab, Emily	9/9/2022	0.4	Updates to Statement of Financial Affairs question 29 per comments from company.
Raab, Emily	9/9/2022	1.7	Create creditor records for counterparties listed on litigation file.

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Raab, Emily	9/9/2022	0.8	Update Statement of Financial Affairs and Schedules of Assets and Liabilities tracker file to incorporate latest data.
Raab, Emily	9/9/2022	1.2	Incorporate comments from the company on the schedule of assets and liabilities drafts.
Raab, Emily	9/9/2022	0.6	Updates to Statement of Financial Affairs question 28 per comments from company.
Raab, Emily	9/9/2022	1.5	Create creditor records for the courts involved with litigation matters.
Raab, Emily	9/9/2022	1.1	Incorporate comments from the company on the Statement of Financial Affairs drafts.
Raab, Emily	9/9/2022	0.5	Participate in working session on statement and schedules
Raab, Emily	9/9/2022	1.3	Research court addresses for cases included on the litigation file.
Raab, Emily	9/9/2022	0.8	Process newly received regulatory inquiry agencies to add to Schedule F.
Raab, Emily	9/9/2022	1.2	Create creditor records for scheduling purposes.
Wadzita, Brent	9/9/2022	2.9	Prepare a listing of awards and rewards activity data for each party listed on statement four.
Wadzita, Brent	9/9/2022	3.1	Prepare exhibits, update trackers, and review drafts of statements and schedules for upcoming draft circulation.
Wadzita, Brent	9/9/2022	2.6	Prepare rider exhibits of coin withdrawals for directors and officers listed on statement four.
Wadzita, Brent	9/9/2022	2.2	Analyze and aggregated interest data by each interested party and prepare exhibits for statement four.
Wadzita, Brent	9/9/2022	2.4	Analyze and reconcile coin withdrawal transaction data for statements of financial affairs question four.
Wadzita, Brent	9/9/2022	1.1	Working session on final statement and schedules, update and review.
Allison, Roger	9/10/2022	2.6	Draft response to SOFA Q21 re: coins held in custody and withheld accounts.
Allison, Roger	9/10/2022	1.6	Perform quality control procedures on SOFA Q21 response re: completeness and accuracy.
Bixler, Holden	9/10/2022	0.9	Confer with A&M team re: insider payment detail processing.
Bixler, Holden	9/10/2022	0.4	Correspond with team re: former insider outreach issues.
Bixler, Holden	9/10/2022	0.8	Review draft customer schedules.
Bixler, Holden	9/10/2022	0.5	Confer with A&M team re: SOFA riders.
Bixler, Holden	9/10/2022	0.6	Review various responses re: insider diligence.

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Kinealy, Paul	9/10/2022	1.3	Analyze updated draft SOFAs and schedules and instruct team re updates to same
Kinealy, Paul	9/10/2022	0.9	Internal team meeting to discuss coin transaction data user accounts.
Kinealy, Paul	9/10/2022	0.2	Revise data and issues tracker.
Kinealy, Paul	9/10/2022	0.7	Analyze updated coin data and instruct team re processing of same
Raab, Emily	9/10/2022	0.9	Prepare email package to deliver statements and schedules to client for review.
Raab, Emily	9/10/2022	0.4	Update Statement of Financial Affairs and Schedules of Assets and Liabilities tracker file to incorporate latest data.
Raab, Emily	9/10/2022	0.8	Update email package per company comments to deliver statements and schedules to client for review.
Wadzita, Brent	9/10/2022	0.9	Analyze and review source data for statement 3 and compare to draft exhibits.
Wadzita, Brent	9/10/2022	2.1	Review and compare coin source data and QA to statement three coin exhibits.
Wadzita, Brent	9/10/2022	2.3	Analyze statement of financial affairs question four tracker and update with comments received from listed parties.
Wadzita, Brent	9/10/2022	1.0	Internal team meeting to discuss coin transaction data user accounts.
Wadzita, Brent	9/10/2022	2.1	Prepare statement four exhibits for each party and related party on statement four.
Allison, Roger	9/11/2022	0.4	Participate in internal call to discuss case status and outstanding requests.
Bixler, Holden	9/11/2022	0.4	Correspond with A&M and K&E teams re: board review of Statements & Schedules.
Bixler, Holden	9/11/2022	1.0	Telephone conference with K&E and A&M teams re: SOFA riders.
Bixler, Holden	9/11/2022	0.6	Review notes from K&E call and correspondence re: same.
Bixler, Holden	9/11/2022	1.3	Working sessions with A&M team re: SOFA riders and underlying data.
Bixler, Holden	9/11/2022	0.5	Confer with A&M team re: insider payment reporting.
Kinealy, Paul	9/11/2022	0.5	Review status of current open items and workplan with A&M team
Kinealy, Paul	9/11/2022	0.3	Revise global notes with additional data disclosures
Kinealy, Paul	9/11/2022	1.3	Meeting with Celsius to discuss coin transactions for user accounts.
Kinealy, Paul	9/11/2022	0.9	Internal team meeting to discuss coin transactions for certain user accounts.

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Professional	Date	Hours	Activity
Raab, Emily	9/11/2022	2.6	Create Statement of Financial Affairs review deck to summarize data for management.
Raab, Emily	9/11/2022	1.6	Create excel summary review file for finance/accounting related schedule items.
Raab, Emily	9/11/2022	1.3	Create excel summary review files for finance/accounting related SOFA items.
Raab, Emily	9/11/2022	0.9	Participate on call with debtor's counsel to discuss SOFA 4 approach.
Wadzita, Brent	9/11/2022	2.9	Analyze and process updated coin transaction data re: statement three.
Wadzita, Brent	9/11/2022	1.3	Meeting with Celsius to discuss coin transactions for user accounts.
Wadzita, Brent	9/11/2022	2.4	Review and analyze employee expense data in response to SOFA 4.
Wadzita, Brent	9/11/2022	0.9	Internal team meeting to discuss coin transactions for certain user accounts.
Allison, Roger	9/12/2022	2.8	Compare source data from earn deposits to schedule of customer liabilities.
Allison, Roger	9/12/2022	2.4	Continue to perform accuracy analysis on customer deposits schedule.
Allison, Roger	9/12/2022	2.7	Perform quality control procedures on the customer deposit schedule re: accuracy.
Allison, Roger	9/12/2022	0.4	Call with P. Kinealy (A&M) and the Stretto team re: customer data and schedules process.
Allison, Roger	9/12/2022	1.1	Begin analysis of customer withheld source data to previous iterations.
Bixler, Holden	9/12/2022	2.4	Review draft insider presentation for board.
Bixler, Holden	9/12/2022	1.0	Attend Finance and Accounting Schedules working session with C. Ferraro (CEL).
Bixler, Holden	9/12/2022	1.4	Review draft SOFA exhibits and confer with team re: same.
Bixler, Holden	9/12/2022	0.7	Prepare summary of open data requests for HR team.
Bixler, Holden	9/12/2022	0.6	Review materials for Finance and Accounting Schedules working session.
Bixler, Holden	9/12/2022	0.5	Conferences with L. Workman (CEL) re: insider schedule review and distribution.
Bixler, Holden	9/12/2022	0.5	Conferences with Stretto re: schedule data transfer.
Bixler, Holden	9/12/2022	0.5	Attend proof of funds checkpoint call.
Bixler, Holden	9/12/2022	0.5	Confer with A&M team re: status of current workstreams.

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Bixler, Holden	9/12/2022	0.3	Review correspondence from K&E re: insider list
Campagna, Robert	9/12/2022	0.5	Call with H. Bixler to discuss Statements & Schedule.
Ciriello, Andrew	9/12/2022	0.3	Call with P. Kinealy (A&M) regarding scheduling of insider payments from debtors and non-debtors entities
Ciriello, Andrew	9/12/2022	0.5	Call with R. Allison (A&M) regarding scheduling of unpaid CEL bonuses
Kinealy, Paul	9/12/2022	1.6	Analyze supplemental source data against schedules and SOFA database to ensure accuracy
Kinealy, Paul	9/12/2022	1.3	Research coin movement data and follow up with Celsius data team re same
Kinealy, Paul	9/12/2022	1.2	Analyze updated datasets for inclusion in SOFA 3 and 4
Kinealy, Paul	9/12/2022	0.4	Discuss open issues and daily workplan with schedules team
Kinealy, Paul	9/12/2022	0.9	Conference with Celsius HR to discuss SOFA responses and data collection status update
Kinealy, Paul	9/12/2022	1.0	Working review session with Celsius finance and accounting re SOFA and Schedules data
Kinealy, Paul	9/12/2022	0.8	Prepare presentation materials for management review
Kinealy, Paul	9/12/2022	0.5	Analyze supplemental SOFA 4 data with Celsius operations lead
Kinealy, Paul	9/12/2022	0.4	Call with R. Allison (A&M) and the Stretto team re: customer data and schedules process.
Kinealy, Paul	9/12/2022	0.3	Call with A. Ciriello (A&M) regarding scheduling of insider payments from debtors and non-debtor entities
Kinealy, Paul	9/12/2022	0.3	Discuss coin movement specifics with Celsius data team
Kinealy, Paul	9/12/2022	0.7	Analyze variances in coin deposit data and follow up with Celsius data team re same
Kinealy, Paul	9/12/2022	0.3	Revise open issues and task list
Kinealy, Paul	9/12/2022	0.4	Discuss SOFA 4 payment detail and summary information with A&M case leads
Pogorzelski, Jon	9/12/2022	1.2	Analyze coin movements from all creditors for the statement of financial affairs
Pogorzelski, Jon	9/12/2022	1.3	Analyze coin transfers from yield to custody 90 days before the petition date for the statement of financial affairs
Pogorzelski, Jon	9/12/2022	1.4	Prepare analysis of coin transactions related to collateral for the SOFA
Pogorzelski, Jon	9/12/2022	1.8	Prepare analysis coin transaction data related to Cel token interest and rewards

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Professional	Date	Hours	Activity
Pogorzelski, Jon	9/12/2022	2.1	Analyze coin transaction data related to customer withdrawals
Pogorzelski, Jon	9/12/2022	1.9	Analyze company data related to payments or transfers within 90 days before filing
Raab, Emily	9/12/2022	1.6	Incorporate updates to Schedules data per comments from company.
Raab, Emily	9/12/2022	2.1	Update the SOFA summary excel file to incorporate latest data.
Raab, Emily	9/12/2022	1.1	Load probate related data to schedule F.
Raab, Emily	9/12/2022	1.9	Update the Schedule AB to trial balance bridge file.
Raab, Emily	9/12/2022	2.4	Analyze pre/post pause litigation tracker.
Raab, Emily	9/12/2022	0.9	Participate in review session related to finance/accounting data in the SOFAs and Schedules with (Y. Tsur, A. Seetharaman & C. Ferraro all Celsius).
Raab, Emily	9/12/2022	2.6	Process probate related creditor data.
Raab, Emily	9/12/2022	1.4	Incorporate updates to SOFA data per comments from company.
Wadzita, Brent	9/12/2022	2.1	Analyze and review payroll and wage data for statement four.
Wadzita, Brent	9/12/2022	1.0	Discussion with finance and accounting re: SOFA and Schedules review.
Wadzita, Brent	9/12/2022	2.8	Process US payroll data for statement four responses by listed party.
Wadzita, Brent	9/12/2022	2.4	Update SOFA 4 exhibits from comments received from the company re: presentation.
Wadzita, Brent	9/12/2022	2.9	Update SOFA 3 exhibits from comments received from the company re: presentation.
Wadzita, Brent	9/12/2022	2.7	Analyze refreshed coin transaction data for customers in the 90 days leading up to the petition date.
Wadzita, Brent	9/12/2022	0.9	Conference with HR to discuss SOFA responses and data collection status update.
Allison, Roger	9/13/2022	1.3	Analyze employee CEL awards data to identify non-debtor and inactive employees.
Allison, Roger	9/13/2022	2.6	Begin analysis of updated customer balance data re: identification of variances.
Allison, Roger	9/13/2022	2.6	Analyze balance variances between current customer balance data and initial data set.
Allison, Roger	9/13/2022	1.3	Draft schedule of coin variances in updated data pull to review with the company.
Allison, Roger	9/13/2022	0.7	Internal A&M call with P. Kinealy and J. Pogorzeleski re: preparation of global notes.

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Professional	Date	Hours	Activity
Allison, Roger	9/13/2022	1.7	Analyze updated CEL award data re: Schedule of Liabilities response.
Allison, Roger	9/13/2022	2.1	Draft updated response to Schedule E re: unpaid prepetition compensation.
Allison, Roger	9/13/2022	0.8	Perform quality control procedures of Schedule E unpaid compensation draft response back to the source file.
Bixler, Holden	9/13/2022	0.6	Status conferences with A&M team re: status of open items.
Bixler, Holden	9/13/2022	0.6	Correspond and confer with Stretto and company teams re: website updates.
Bixler, Holden	9/13/2022	0.6	Correspond with company and K&E re: comments to insider list.
Bixler, Holden	9/13/2022	0.6	Review additional insider comments.
Bixler, Holden	9/13/2022	0.7	Review team comments to board deck and correspondence re: same.
Bixler, Holden	9/13/2022	0.3	Correspond with C. Ferraro (CEL) re: SOFA review.
Bixler, Holden	9/13/2022	0.6	Conferences with company legal team re: insider list.
Bixler, Holden	9/13/2022	0.4	Correspond with S. Kleiderman (CEL) re: process for review of insider payment schedules.
Bixler, Holden	9/13/2022	0.4	Confer with T. Ramos (CEL) re: open HR data requests.
Bixler, Holden	9/13/2022	0.9	Attend special committee board meeting re: statements & schedules update.
Bixler, Holden	9/13/2022	0.5	Confer with C. Ferraro and R. Deutsche (Both CEL) re: insider payment reporting.
Bixler, Holden	9/13/2022	0.5	Confer with A. Denizkurdu (CEL) re: schedules and other open items.
Bixler, Holden	9/13/2022	0.5	Confer with Z. Ji (CEL) and data team re: customer deposit balance file issues.
Bixler, Holden	9/13/2022	0.5	Attend proof of funds call with E. Antipas (CEL).
Bixler, Holden	9/13/2022	0.6	Confer with T. Scheffer (K&E) re: various legal matters related to schedules.
Bixler, Holden	9/13/2022	0.3	Correspond with K&E re: customer deposit schedules.
Campagna, Robert	9/13/2022	1.6	Review insider guidance and data as compiled. Obtain answers to open questions.
Kinealy, Paul	9/13/2022	0.4	Call with K&E re legal and regulatory items in the schedules
Kinealy, Paul	9/13/2022	0.5	Working session with Celsius management team on SOFA 4 data and related presentation

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Kinealy, Paul	9/13/2022	0.8	Revise tracker for open issues and SOFA/schedule data
Kinealy, Paul	9/13/2022	1.6	Analyze updated draft SOFAs and schedules and instruct team re edits
Kinealy, Paul	9/13/2022	0.3	Call with Stretto re contract review updates.
Kinealy, Paul	9/13/2022	0.8	Analyze additional edge case data re potential variances in balances
Kinealy, Paul	9/13/2022	0.8	Research comments and updates to SOFAs and Schedules and instruct team re processing of same
Kinealy, Paul	9/13/2022	0.7	Internal A&M call with R. Allison and J. Pogorzelski re: preparation of global notes.
Kinealy, Paul	9/13/2022	1.3	Review presentation of SOFA and schedule data and related issues with Celsius legal team
Kinealy, Paul	9/13/2022	0.3	Review status of team tasks and follow up re same
Kinealy, Paul	9/13/2022	0.7	Analyze updated SOFA 4 reporting and advise team re edits
Kinealy, Paul	9/13/2022	1.3	Research issues related to subledger data variances and follow up with Celsius
Kinealy, Paul	9/13/2022	0.9	Research issues with disbursement data and bank reconciliations and instruct team
Pogorzelski, Jon	9/13/2022	1.6	Reconcile coin transfers related to withdrawals
Pogorzelski, Jon	9/13/2022	2.3	Analyze prepetition bank transactions for SOFA drafts
Pogorzelski, Jon	9/13/2022	1.1	Analyze coin transaction detail to prepare exhibits in the SOFA
Pogorzelski, Jon	9/13/2022	0.9	Update analysis of coin transfers for the statement of financial affairs
Pogorzelski, Jon	9/13/2022	0.7	Internal A&M call with P. Kinealy and R. Allison re: preparation of global notes.
Pogorzelski, Jon	9/13/2022	1.9	Load coin transaction data related to interest
Pogorzelski, Jon	9/13/2022	1.1	Analyze bank transactions 90 days before filing for the statement of financial affairs
Pogorzelski, Jon	9/13/2022	1.2	Process coin transaction data related to deposits
Pogorzelski, Jon	9/13/2022	1.4	Prepare analysis of coin transfers 90 days before the petition date for the statement of financial affairs
Raab, Emily	9/13/2022	1.8	Create exhibits related to SOFA 10 loss data.
Raab, Emily	9/13/2022	1.9	Process tax refund/net operating loss details.

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Raab, Emily	9/13/2022	2.4	Update creditor address in bankruptcy database.
Raab, Emily	9/13/2022	2.7	Process other asset related data for Schedule AB question 77.
Raab, Emily	9/13/2022	1.1	Load tax information into database.
Raab, Emily	9/13/2022	2.6	Analyze global notes to assess additional needed details.
Raab, Emily	9/13/2022	0.8	Meeting with Celsius legal department to discuss SOFA and Schedules legal data.
Raab, Emily	9/13/2022	1.1	Analyze responses from the company pertaining to Statement of Financial Affairs question 10.
Raab, Emily	9/13/2022	0.9	Process updated fixed asset account details.
Wadzita, Brent	9/13/2022	2.8	Process Israel payroll data for statement four responses by listed party.
Wadzita, Brent	9/13/2022	1.1	Analyze payroll, wages, and other payments listed on rider exhibits for statement of financial affairs question 4.
Wadzita, Brent	9/13/2022	0.5	Internal discussion to review global note disclosures and add new or modify existing disclosures.
Wadzita, Brent	9/13/2022	0.5	Conference with Celsius managers to discuss payments or other transfers made to employees.
Wadzita, Brent	9/13/2022	1.8	Review bank payment details and identify payments made to current or former directors.
Wadzita, Brent	9/13/2022	2.4	Analyze accounts payable data and other payments made to current and former board of directors.
Wadzita, Brent	9/13/2022	2.1	Process and verify domestic payroll data for statement four responses by party.
Wadzita, Brent	9/13/2022	2.7	Process bonus payroll data for statement four responses by listed party.
Allison, Roger	9/14/2022	1.3	Perform quality control procedures on initial draft of retail customer Schedule F rider.
Allison, Roger	9/14/2022	2.8	Begin drafting customer balance rider for Schedule F.
Allison, Roger	9/14/2022	0.7	Draft schedule of questions to discuss with the company re: new data points in the customer balances file.
Allison, Roger	9/14/2022	2.4	Continue drafting customer liability schedule for the unsecured liability listing.
Allison, Roger	9/14/2022	2.8	Begin analysis of updated customer balance data that added collateral re: completeness.
Allison, Roger	9/14/2022	2.9	Complete initial draft of retail customer liability schedule re: Schedule F scheduled claims.
Allison, Roger	9/14/2022	1.6	Complete analysis of updated customer balance report re: completeness and accuracy.

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Bixler, Holden	9/14/2022	0.5	Conferences with CEL legal team and K&E re: insider list.
Bixler, Holden	9/14/2022	1.6	Review draft global notes and confrere with A&M team re: same.
Bixler, Holden	9/14/2022	1.6	Review expense reimbursement detail and confer with A&M team re: same.
Bixler, Holden	9/14/2022	2.3	Review draft insider payment schedules and correspond with board re: same.
Bixler, Holden	9/14/2022	1.0	Attend legal SOFA / Schedule review with C. Ferraro (CEL) and CEL legal team.
Bixler, Holden	9/14/2022	1.0	Attend liability schedule review call with L. Workman and Y. Noy (Both CEL).
Bixler, Holden	9/14/2022	0.5	Attend Mining schedule review session with J. Fan (CEL).
Bixler, Holden	9/14/2022	0.5	Conferences with Stretto team re: scheduling issues.
Bixler, Holden	9/14/2022	0.6	Review additional insider expense detail.
Bixler, Holden	9/14/2022	0.6	Confer with K&E team re: scheduling of customer liabilities.
Bixler, Holden	9/14/2022	0.8	Attend various calls with CEL data and PMO teams re: proof of funds schedule finalization.
Bixler, Holden	9/14/2022	0.6	Prepare summary of issues related to redaction hearing.
Bixler, Holden	9/14/2022	0.8	Attend special committee board meeting re: statements & schedules update.
Bixler, Holden	9/14/2022	0.7	Review insider payment detail prepared for M-3.
Bixler, Holden	9/14/2022	0.8	Correspond and confer with company and A&M teams re: insider schedule distribution issues.
Kinealy, Paul	9/14/2022	1.6	Analyze updated regulatory and related information for potential inclusion in the SOFAs and schedules
Kinealy, Paul	9/14/2022	1.4	Analyze updated contract data extracts for completeness and accuracy
Kinealy, Paul	9/14/2022	1.3	Review and revise global notes with comments from Celsius and Kirkland
Kinealy, Paul	9/14/2022	2.3	Audit schedules data against source files to ensure accuracy and completeness
Kinealy, Paul	9/14/2022	0.3	Revise open issues and task list
Kinealy, Paul	9/14/2022	0.7	Analyze updated customer account balance riders against source data
Kinealy, Paul	9/14/2022	0.5	Call with Celsius mining CFO re the Mining SOFAs and Schedules

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Kinealy, Paul	9/14/2022	0.9	Call with Celsius CFO and Celsius legal team re revised SOFA and Schedule exhibits
Kinealy, Paul	9/14/2022	0.8	Analyze updated drafts to ensure proper formatting and accuracy
Kinealy, Paul	9/14/2022	2.7	Analyze supplemental coin transfer data and instruct team re processing of same
Kinealy, Paul	9/14/2022	0.7	Call with Celsius operations and regulatory team to review SOFA 7 and Schedule F
Kinealy, Paul	9/14/2022	0.6	Analyze aggregated management comments to SOFA 4 data against updated exhibits to ensure accuracy
Pogorzelski, Jon	9/14/2022	1.8	Analyze term sheets to Schedules of Assets and Liabilities
Pogorzelski, Jon	9/14/2022	2.2	Analyze company expenses for the Schedules of Assets and Liabilities
Pogorzelski, Jon	9/14/2022	1.3	Analyze master loan agreements for Schedule G
Pogorzelski, Jon	9/14/2022	1.9	Analyze executory contracts related to master loan agreements for potential assumption and rejection
Pogorzelski, Jon	9/14/2022	2.3	Reconcile company data related to coin transfers
Pogorzelski, Jon	9/14/2022	1.4	Load executory contracts for Schedule G
Pogorzelski, Jon	9/14/2022	1.7	Prepare analysis of loan agreements Schedules of Assets and Liabilities
Pogorzelski, Jon	9/14/2022	1.1	Prepare analysis of service agreements for Schedule G
Raab, Emily	9/14/2022	1.7	Updates to Statement of Affairs question 28 per comments from company.
Raab, Emily	9/14/2022	0.5	Meeting with J. Fan & C. Ferraro (Celsius) and P. Kinealy (A&M) to discuss SOFA and schedules finalization for mining data.
Raab, Emily	9/14/2022	1.9	Create creditor records for new Schedule F data.
Raab, Emily	9/14/2022	0.6	Participate in meeting with L. Workman & Y.Noy (Celsius) to discuss regulatory inquiries on Schedule F.
Raab, Emily	9/14/2022	2.1	Analyze latest set of Statement of Financial Affairs drafts.
Raab, Emily	9/14/2022	2.9	Process newly received data relates to Statement of Affairs question 7.
Raab, Emily	9/14/2022	2.3	Process employment related potential claims on Schedule F.
Raab, Emily	9/14/2022	2.8	Process newly received Schedule F data.
Raab, Emily	9/14/2022	1.4	Updates to Statement of Affairs question 29 per comments from company.

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Wadzita, Brent	9/14/2022	2.7	Analyze and reconcile data provided by directors and officers to company system reports.
Wadzita, Brent	9/14/2022	0.7	Meeting with Celsius finance to discuss accounts payable and payment data.
Wadzita, Brent	9/14/2022	1.7	Process statement of financial affairs question four comments received from company and related parties.
Wadzita, Brent	9/14/2022	2.6	Process updates and company comments re: SOFA 3 rider exhibits for Celsius network inc.
Wadzita, Brent	9/14/2022	0.5	Meeting with Celsius mining to discuss questions on SOFA and Schedules open items.
Wadzita, Brent	9/14/2022	2.1	Process and consolidate back office data re: statement three coin activity and coin movements.
Wadzita, Brent	9/14/2022	2.7	Process Celsius mining data re: payments made to service parties in the 90 days leading up to the petition date.
Allison, Roger	9/15/2022	1.1	Process mining open AP data re: update Schedule F trade payable claims.
Allison, Roger	9/15/2022	1.8	Continue to tie out customer earn balances from the source data to balances presented on the schedule F rider.
Allison, Roger	9/15/2022	2.4	Process non-mining open AP data re: update Schedule F trade payable claims.
Allison, Roger	9/15/2022	0.8	Draft updated customer liability schedule draft for review with counsel.
Allison, Roger	9/15/2022	0.7	Update creditor matrix with new prepetition AP creditors.
Allison, Roger	9/15/2022	0.4	Draft follow-up schedule of unreviewed AP invoices re: Schedule F.
Allison, Roger	9/15/2022	0.9	Perform quality control procedures on updated AP schedules re: accuracy and presentation.
Allison, Roger	9/15/2022	2.1	Begin analysis of customer level earn account balances to schedule F rider re: quality control procedures.
Bixler, Holden	9/15/2022	0.5	Conferences with K&E team re: insider disclosures.
Bixler, Holden	9/15/2022	0.6	Confer with C-Street team re: insider payment schedules.
Bixler, Holden	9/15/2022	0.8	Review insider loan detail and correspond with T. Ramos (CEL) re: same.
Bixler, Holden	9/15/2022	0.8	Attend special committee board meeting re: statements & schedules update.
Bixler, Holden	9/15/2022	0.9	Review insider coin detail re: cell token awards.
Bixler, Holden	9/15/2022	1.0	Attend telephone conferences with K&E and A&M teams re: various statement / schedule open items.
Bixler, Holden	9/15/2022	1.0	Attend review session with C. Ferraro (CEL) re: coin-related disclosures.

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Bixler, Holden	9/15/2022	1.4	Correspond with K&E team re: customer claims presentation and review precedent re: same.
Bixler, Holden	9/15/2022	0.5	Confer with K&E re: specific insider issues.
Campagna, Robert	9/15/2022	1.6	Analysis of disbursements data and related analytics.
Campagna, Robert	9/15/2022	0.7	Call with K&E (R. Kwasteniet, C. Koenig) to discuss SOFA date issues and filing date.
Kinealy, Paul	9/15/2022	0.8	Analyze updated intercompany data and instruct team re processing of same
Kinealy, Paul	9/15/2022	0.8	Audit updated drafts of SOFAs against source to ensure accuracy
Kinealy, Paul	9/15/2022	0.3	Update open issues and remaining data tracker
Kinealy, Paul	9/15/2022	0.4	Call with Celsius tax team to review schedules
Kinealy, Paul	9/15/2022	0.9	Call with Kirkland team re processing and presentation issues for schedule data
Kinealy, Paul	9/15/2022	0.9	Audit updated drafts of schedules against source to ensure accuracy
Kinealy, Paul	9/15/2022	1.1	Call with Celsius CFO and data management re coin transaction data and presentation
Kinealy, Paul	9/15/2022	1.2	Audit updated coin and liability data against source to ensure accuracy
Kinealy, Paul	9/15/2022	1.3	Analyze updated employee liability information for schedules E and F
Kinealy, Paul	9/15/2022	1.7	Audit contract data extracts for executory status and data accuracy
Kinealy, Paul	9/15/2022	0.3	Review team task tracker and follow up re same
Pogorzelski, Jon	9/15/2022	1.7	Update draft exhibits for the statement and schedules
Pogorzelski, Jon	9/15/2022	1.3	Analyze lease agreements for potential assumption and rejection
Pogorzelski, Jon	9/15/2022	1.4	Analyze summaries of coin transaction data for statement of financial affairs
Pogorzelski, Jon	9/15/2022	1.1	Analyze master loan agreements for statements and schedules
Pogorzelski, Jon	9/15/2022	1.6	Analyze coin movements related to deposits from insiders for the statement of financial affairs
Pogorzelski, Jon	9/15/2022	1.3	Analyze expenses for drafts of the statement of financial affairs
Pogorzelski, Jon	9/15/2022	2.6	Process coin transfers related to interest and rewards

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Raab, Emily	9/15/2022	2.9	Process newly received regulatory inquiry agencies to add to Schedule F.
Raab, Emily	9/15/2022	1.7	Create creditor records based on newly received regulatory files.
Raab, Emily	9/15/2022	2.9	Analyze newly received regulatory files.
Raab, Emily	9/15/2022	2.2	Update creditor data related to probate matters.
Raab, Emily	9/15/2022	2.1	Process newly received regulatory inquiry agencies to add to SOFA 7.
Raab, Emily	9/15/2022	0.4	Participate in meeting with company tax team to review refund/net operating loss details.
Raab, Emily	9/15/2022	0.4	Updates to Statement of Affairs question 29 per comments from company.
Raab, Emily	9/15/2022	0.7	Updates to Statement of Affairs question 28 per comments from company.
Raab, Emily	9/15/2022	0.9	Update tax related data per conversation with company.
Wadzita, Brent	9/15/2022	2.9	Analyze cash payments and transfers made from debtors bank accounts made to lending parties re: statement three.
Wadzita, Brent	9/15/2022	1.1	Conference with legal to discuss case status, statement and schedules outstanding items, and new developments.
Wadzita, Brent	9/15/2022	2.6	Review and prepare supplemental statement four exhibits for additional review and further analysis.
Wadzita, Brent	9/15/2022	0.6	Meeting with debtors counsel and Celsius leadership to discuss payment data.
Wadzita, Brent	9/15/2022	2.8	Incorporate comments and updates from company re: statements and schedules presentation.
Allison, Roger	9/16/2022	1.1	Begin analysis of customer level withheld account balances to schedule F rider re: quality control procedures.
Allison, Roger	9/16/2022	2.7	Draft schedule of employee liabilities and references re: location and descriptions on SOFAs/Schedules.
Allison, Roger	9/16/2022	1.7	Begin analysis of customer level custody account balances to schedule F rider re: quality control procedures.
Allison, Roger	9/16/2022	1.2	Continue to tie out customer custody balances from the source data to balances presented on the schedule F rider.
Bixler, Holden	9/16/2022	1.0	Conferences with K&E and company data team re: coin movement in historical transaction files.
Bixler, Holden	9/16/2022	0.8	Review Statement / Schedule employee reporting summary.
Bixler, Holden	9/16/2022	1.0	Conferences with White & Case re: statements and schedules workstream.
Bixler, Holden	9/16/2022	0.8	Review updated SOFA 4 tracker.

Exhibit D

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Professional	Date	Hours	Activity
Bixler, Holden	9/16/2022	0.5	Further discussions with company data team and K&E re: coin movement.
Bixler, Holden	9/16/2022	0.5	Attend proof of funds checkpoint call.
Bixler, Holden	9/16/2022	0.5	Conferences with team and company regulatory personnel re: consumer complaint listings.
Bixler, Holden	9/16/2022	0.6	Review customer deposit amounts against trial balance.
Bixler, Holden	9/16/2022	0.5	Confer with company legal re: employee and insider listings in schedules.
Bixler, Holden	9/16/2022	0.3	Confer with M-3 re: insider payment schedules.
Bixler, Holden	9/16/2022	0.8	Review additional insider loan detail.
Campagna, Robert	9/16/2022	1.1	Analysis and research related to insider payments and related data.
Campagna, Robert	9/16/2022	0.2	Call with White & Case (G. Pesce) to discuss Statement & Schedules.
Campagna, Robert	9/16/2022	0.6	Develop action plan following UCC call related to statement and schedule data.
Campagna, Robert	9/16/2022	0.7	Call with W&C (G. Pesce, A. Colodny), M3, K&E (R. Kwasteniet) and A&M to discuss statements and schedule filing and related issues.
Campagna, Robert	9/16/2022	0.7	Call with Celsius (L. Workman, D. Tappen) and K&E (R. Kwasteniet) to discuss insider coin movement reporting.
Herriman, Jay	9/16/2022	2.9	Review analysis of insider payment information related to crypto currency transactions
Herriman, Jay	9/16/2022	0.4	Participate in call with J. Pogorzelski (A&M) re: discuss data provided by client related to Sofa 4 - Insider Payments
Kinealy, Paul	9/16/2022	1.6	Analyze additional contract information for potential inclusion in the schedules
Kinealy, Paul	9/16/2022	2.2	Analyze updated customer account data and instruct team re processing of same
Kinealy, Paul	9/16/2022	1.4	Analyze updated asset data for Schedule AB
Kinealy, Paul	9/16/2022	1.1	Call with Kirkland and Celsius management re SOFA 3 and 4 data and disclosures
Kinealy, Paul	9/16/2022	0.4	Discuss open issues and workplan with team
Kinealy, Paul	9/16/2022	0.4	Call with Celsius regulatory team re schedule F listings
Pogorzelski, Jon	9/16/2022	1.4	Analyze term sheets for potential assumption and rejection
Pogorzelski, Jon	9/16/2022	1.4	Identify non-executory contracts to remove from Schedule G

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Professional	Date	Hours	Activity
Pogorzelski, Jon	9/16/2022	1.1	Prepare analysis of loan contracts for Schedule G
Pogorzelski, Jon	9/16/2022	1.4	Analyze executory contracts for statement and schedules
Pogorzelski, Jon	9/16/2022	1.2	Analyze names in Schedule G to identify individuals vs. companies for address redaction
Pogorzelski, Jon	9/16/2022	1.3	Verify addresses are complete in Schedule G
Pogorzelski, Jon	9/16/2022	1.8	Analyze employee wages for drafts of the statement of financial affairs
Raab, Emily	9/16/2022	2.3	Analyze Schedule of Assets data excel extracts.
Raab, Emily	9/16/2022	2.2	Process newly received complaint data into bankruptcy database.
Raab, Emily	9/16/2022	2.1	Analyze SOFA data excel extracts.
Raab, Emily	9/16/2022	1.9	Analyze Schedule of Liabilities excel extracts.
Raab, Emily	9/16/2022	1.9	Create creditor records for newly received consumer complaint data.
Raab, Emily	9/16/2022	1.3	Update Statement of Financial Affairs and Schedules of Assets and Liabilities tracker file to incorporate latest data.
Raab, Emily	9/16/2022	0.5	Participate on call with company compliance team to discuss consumer complaint data request.
Wadzita, Brent	9/16/2022	2.4	Review and analyze back office data re: coin transfers and withdrawal activity for directors and officers.
Wadzita, Brent	9/16/2022	2.2	Review and analyze back office data re: coin transfers from yield accounts to custody accounts in response to SOFA 3.
Wadzita, Brent	9/16/2022	1.8	Review and analyze back office data re: coin interest and reward activity for directors and officers.
Wadzita, Brent	9/16/2022	1.1	Participate in call with Celsius leadership to discuss coin transaction data.
Wadzita, Brent	9/16/2022	0.4	Participate in call to discuss company data for preparing the statement of financial affairs.
Wadzita, Brent	9/16/2022	2.7	Review and analyze back office data re: coin withdrawals from custody accounts in response to SOFA 3.
Allison, Roger	9/17/2022	2.9	Analyze insider data transaction schedules re: presentation and accuracy.
Allison, Roger	9/17/2022	2.6	Perform bridge on select insider transaction schedules re: check accuracy to source data.
Bixler, Holden	9/17/2022	1.0	Conferences with L. Workman (CEL) re: insider data collection.
Bixler, Holden	9/17/2022	1.2	Correspond and confer with team re: action plan for updated SOFA data and related analysis.

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Bixler, Holden	9/17/2022	1.0	Conferences with White & Case re: statements and schedules workflow.
Bixler, Holden	9/17/2022	1.9	Review updated insider payment detail and confer with team re: same.
Bixler, Holden	9/17/2022	0.6	Correspond with A. Alisise (CEL) re: payment file review.
Bixler, Holden	9/17/2022	0.6	Correspond with A&M and various insiders re: payment history issues.
Bixler, Holden	9/17/2022	0.6	Attend special committee board meeting re: statements & schedules update.
Bixler, Holden	9/17/2022	0.5	Confer with A&M team re: updated insider data.
Bixler, Holden	9/17/2022	0.5	Conferences with company and K&E teams re: insider data status.
Bixler, Holden	9/17/2022	0.3	Participate in call with J. Herriman and B. Wadzita (A&M) to review updated data provided by client and next steps for creation of Insider payment analysis
Bixler, Holden	9/17/2022	1.1	Review SOFA 4 QC files.
Bixler, Holden	9/17/2022	0.4	Review correspondence from White & Case and K&E re: insider payments.
Campagna, Robert	9/17/2022	0.5	Call with Celsius (L. Workman, D. Tappen, others) to work through transactional data needs for schedules.
Campagna, Robert	9/17/2022	0.4	Call with A. Mashinsky to discuss data capabilities.
Campagna, Robert	9/17/2022	1.8	Reconcile transactional data supporting statements and schedules.
Herriman, Jay	9/17/2022	0.6	Prepare summary of identified issues with insider transfer data related to crypto coins
Herriman, Jay	9/17/2022	0.9	Participate in call with R. Allison, H. Bixler, J. Hertzberg and B. Wadzita (all A&M) re: review of identified issues with Sofa 4 data
Herriman, Jay	9/17/2022	2.5	Review analysis of insider transfers related to crypto coin withdrawals, transfers and earned interest
Herriman, Jay	9/17/2022	2.6	Prepare analysis of crypto coins transactions performed by insiders based on updated information provided by client
Herriman, Jay	9/17/2022	0.3	Participate in call with H. Bixler and B. Wadzita (A&M) to review updated data provided by client and next steps for creation of Insider payment analysis
Kinealy, Paul	9/17/2022	0.4	Revise global notes with additional disclosures
Kinealy, Paul	9/17/2022	0.7	Analyze updated bridge of balance sheet to schedules and follow up with team re same
Kinealy, Paul	9/17/2022	1.1	Audit additional contract data for potential inclusion on schedule G
Kinealy, Paul	9/17/2022	0.6	Revise schedules and SOFA data tracker and issues list

Exhibit D

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Professional	Date	Hours	Activity
Kinealy, Paul	9/17/2022	0.6	Research creditor inquiry from Kirkland and follow up with operations team
Lal, Arjun	9/17/2022	0.6	Attend call with UCC advisors (M3, W&C) re: preference payments data
Lal, Arjun	9/17/2022	0.5	Attend call with Special Committee and J. Tilsner (A&M) to preview preliminary SOFA/SOAL data
Pogorzelski, Jon	9/17/2022	0.7	Analyze analysis of executory contracts for potential assumption and rejection
Pogorzelski, Jon	9/17/2022	1.9	Process coin transaction data related to deposits for SOFA drafts
Pogorzelski, Jon	9/17/2022	1.1	Analyze service agreements for preparation of schedules and statements
Pogorzelski, Jon	9/17/2022	0.9	Update professional service agreements for the statement and schedules
Pogorzelski, Jon	9/17/2022	0.8	Analyze company expenses related to insiders for the statement of financial affairs
Pogorzelski, Jon	9/17/2022	0.7	Analyze coin movements from insiders for the statement of financial affairs
Pogorzelski, Jon	9/17/2022	1.2	Analyze company provided data related to coin collateral
Pogorzelski, Jon	9/17/2022	0.4	Analyze coin movements from earn to custody accounts 1 year prior to petition date
Pogorzelski, Jon	9/17/2022	1.6	Verify payroll details for insiders for statement of financial affairs
Pogorzelski, Jon	9/17/2022	1.3	Analyze loan agreements for Schedule G
Raab, Emily	9/17/2022	2.1	Process updates to the Form 426 per request of counsel.
Raab, Emily	9/17/2022	2.1	Update exhibits for Form 426 filing.
Wadzita, Brent	9/17/2022	0.3	Participate in call with H. Bixler and J. Herriman (A&M) to review updated data provided by client and next steps for creation of Insider payment analysis
Wadzita, Brent	9/17/2022	2.2	Process coin transaction activity and prepare exhibits for further analysis.
Wadzita, Brent	9/17/2022	1.9	Analyze and process refreshed coin data and reconcile to company provided system reports.
Wadzita, Brent	9/17/2022	1.6	Review refreshed coin data and reconcile to company provided system reports.
Wadzita, Brent	9/17/2022	1.4	Prepare and process coin deposits activity in response to statement four.
Wadzita, Brent	9/17/2022	0.9	Participate in call to verify data related to statements and schedules and resolve outstanding requests.
Bixler, Holden	9/18/2022	1.9	Provide comments to insider data bridges and insider summaries.

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Bixler, Holden	9/18/2022	1.7	Review insider payment summary file and provide comments to same.
Bixler, Holden	9/18/2022	1.1	Participate in call with H. Bixler, J. Herriman, J. Pogorzelski, B. Wadzita (all A&M) and client RE: discuss status of analysis of insider coin transfers for use on statement of financial affairs
Bixler, Holden	9/18/2022	0.9	Conferences with A&M team re: insider payment summaries.
Bixler, Holden	9/18/2022	0.8	Correspond and confer with A&M team re: status of data processing.
Bixler, Holden	9/18/2022	0.3	Correspond with K&E team re: SOFA data status.
Bixler, Holden	9/18/2022	0.7	Review CEL award data forwarded by A&M team.
Campagna, Robert	9/18/2022	2.1	Ongoing reconciliation of statement and schedules data requested by UCC.
Ciriello, Andrew	9/18/2022	1.0	Call with R. Allison (A&M) to discuss CEL awards included in statements and schedules
Ciriello, Andrew	9/18/2022	0.3	Call with H. Bixler, B. Wadzita, R. Allison (A&M) regarding updates to schedules related to employee compensation
Herriman, Jay	9/18/2022	1.1	Participate in call with H. Bixler, J. Herriman, J. Pogorzelski, B. Wadzita (all A&M) and client RE: discuss status of analysis of insider coin transfers for use on statement of financial affairs
Herriman, Jay	9/18/2022	1.8	Review updated summary of coin transfers made by insiders, reconcile to master data
Herriman, Jay	9/18/2022	1.2	Participate in call with H. Bixler, J. Pogorzelski, B. Wadzita and R. Allison (all A&M) RE: discuss status of analysis of insider coin transfers for use on statement of financial affairs
Herriman, Jay	9/18/2022	1.4	Review updated data provided by Celsius related to insider coin transfers
Pogorzelski, Jon	9/18/2022	1.3	Analyze analysis of coin movements based on discussion with company
Pogorzelski, Jon	9/18/2022	0.3	Update analysis of coin movement from insiders for the statement of financial affairs
Pogorzelski, Jon	9/18/2022	0.7	Analyze coin transaction data related to Cell token withdrawals
Pogorzelski, Jon	9/18/2022	0.9	Analyze updated datasets from company related to coin accounts
Pogorzelski, Jon	9/18/2022	1.2	Analyze coin transaction detail related to customer deposits for exhibits in the SOFA
Pogorzelski, Jon	9/18/2022	0.2	Analyze bank transactions 1 year before filing for the statement of financial affairs
Pogorzelski, Jon	9/18/2022	1.6	Verify company data is complete for SOFA drafts
Pogorzelski, Jon	9/18/2022	1.6	Analyze analysis coin transaction detail related to bitcoin movements for exhibits in the SOFA

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Pogorzelski, Jon	9/18/2022	1.1	Participate in call with H. Bixler, J. Herriman, J. Pogorzelski, B. Wadzita (all A&M) and client RE: discuss status of analysis of insider coin transfers for use on statement of financial affairs
Raab, Emily	9/18/2022	1.6	Analyze Form 426 data inputs.
Wadzita, Brent	9/18/2022	2.7	Analyze coin inbound internal account transfer activity in response to statement four.
Wadzita, Brent	9/18/2022	2.4	Prepare and process coin withdrawal activity in response to statement four.
Wadzita, Brent	9/18/2022	2.2	Prepare individual snapshots for statement of financial affairs question 4 review.
Wadzita, Brent	9/18/2022	1.9	Process coin employee compensation and over the counter trade data for statement four.
Wadzita, Brent	9/18/2022	1.2	Participate on call with company to discuss outstanding items related to the statements of financial affairs.
Wadzita, Brent	9/18/2022	1.1	Participate in call with H. Bixler, J. Herriman, J. Pogorzelski, B. Wadzita (all A&M) and client RE: discuss status of analysis of insider coin transfers for use on statement of financial affairs
Allison, Roger	9/19/2022	1.7	Analyze employee related lines in the SOFAs and Schedules re: company updates and redactions.
Allison, Roger	9/19/2022	0.4	Perform quality control procedures on schedule updates re: employee liabilities.
Allison, Roger	9/19/2022	0.7	Participate in call with H. Bixler, J. Herriman, J. Pogorzelski, B. Wadzita (all A&M) and client RE: discuss status of analysis to resolve outstanding unsecured creditors committee requests
Allison, Roger	9/19/2022	2.3	Update Schedule AB bridge to trial balance reconciliation document.
Allison, Roger	9/19/2022	1.4	Analyze updated customer balances file to determine whether any new customers were added.
Allison, Roger	9/19/2022	0.7	Draft schedule of customer accounts with missing names.
Bixler, Holden	9/19/2022	0.5	Attend proof of funds update call with company.
Bixler, Holden	9/19/2022	0.6	Correspond with J. Paraiso (CEL) re: reconciliation of payment files.
Bixler, Holden	9/19/2022	0.4	Correspond and confer with A&M team re: payment detail reconciliation.
Bixler, Holden	9/19/2022	1.0	Confer with L. Workman (CEL) and company HR re: CEL token distribution questions.
Bixler, Holden	9/19/2022	0.9	Review MOR support files.
Bixler, Holden	9/19/2022	0.8	Review transaction detail forward by insider.
Bixler, Holden	9/19/2022	0.7	Participate in call with J. Herriman, J. Pogorzelski, B. Wadzita, R. Allison (all A&M) and client RE: discuss status of analysis to resolve outstanding unsecured creditors committee requests

Exhibit D

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Bixler, Holden	9/19/2022	0.9	Review payment data reconciliation files.
Bixler, Holden	9/19/2022	0.4	Correspond with A. Alisise (CEL) re: payment file issues.
Bixler, Holden	9/19/2022	0.3	Review additional correspondence from UCC re: insider payment files.
Bixler, Holden	9/19/2022	1.0	Confer with A. Alisise (CEL) and A&M team re: back office data pull.
Bixler, Holden	9/19/2022	0.3	Correspond with L. Workman and D. Tappen (Both CEL) re: reconciliation of payment files.
Campagna, Robert	9/19/2022	1.3	Ongoing data analysis reconciliation related to schedules based upon latest data provided by Celsius.
Herriman, Jay	9/19/2022	0.7	Participate in call with H. Bixler, J. Pogorzelski, B. Wadzita, R. Allison (all A&M) and client RE: discuss status of analysis to resolve outstanding unsecured creditors committee requests
Pogorzelski, Jon	9/19/2022	0.6	Analyze executory contracts related to Master Service Agreements for the statement and schedules
Pogorzelski, Jon	9/19/2022	1.2	Verify office leases for potential assumption and rejection
Pogorzelski, Jon	9/19/2022	1.3	Check company data related to payments or transfers within 90 days before filing
Pogorzelski, Jon	9/19/2022	1.1	Analyze executory contracts related to leases for potential assumption and rejection
Pogorzelski, Jon	9/19/2022	0.8	Analyze company payments to insiders for the statement of financial affairs
Pogorzelski, Jon	9/19/2022	1.3	Prepare analysis individual addresses for redaction
Pogorzelski, Jon	9/19/2022	0.7	Participate in call with H. Bixler, J. Herriman, B. Wadzita, R. Allison (all A&M) and client RE: discuss status of analysis to resolve outstanding unsecured creditors committee requests
Raab, Emily	9/19/2022	2.3	Update general notes attached to Form 426 per comments from counsel.
Raab, Emily	9/19/2022	2.6	Process updates to the Form 426 per request of counsel.
Raab, Emily	9/19/2022	2.8	Analyze and edit Form 426 exhibits.
Raab, Emily	9/19/2022	2.2	Analyze mapping of Celsius accounts for purposes of monthly operating reporting.
Raab, Emily	9/19/2022	2.4	Create excel file that summarizes the various SOFA and schedule questions where individual employees will be included.
Wadzita, Brent	9/19/2022	2.8	Process and distribute rider snapshots for statement of financial affairs question 4.
Wadzita, Brent	9/19/2022	2.9	Process coin transaction activity and prepare exhibits for statement four.

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Professional	Date	Hours	Activity
Wadzita, Brent	9/19/2022	0.7	Participate in call with H. Bixler, J. Herriman, J. Pogorzelski, R. Allison (all A&M) and client RE: discuss status of analysis to resolve outstanding unsecured creditors committee requests
Wadzita, Brent	9/19/2022	2.3	Analyze coin outbound internal account transfer activity in response to statement four.
Wadzita, Brent	9/19/2022	1.1	Analyze coin inbound collateral activity in response to statement four.
Wadzita, Brent	9/19/2022	2.1	Analyze coin outgoing collateral activity in response to statement four.
Allison, Roger	9/20/2022	0.6	Analyze prepetition open AP vendor listing to creditor matrix vendors re: completeness.
Allison, Roger	9/20/2022	0.7	Perform quality control procedures on updated Schedule F trade payable claims.
Allison, Roger	9/20/2022	1.2	Draft correspondence regarding the treatment of employee liabilities in the Schedule of Liabilities and send to counsel for sign off.
Allison, Roger	9/20/2022	1.8	Analyze updated open AP schedule for changes to prepetition balances.
Allison, Roger	9/20/2022	2.1	Begin analysis of updated Statement of Financial Affairs drafts prior to external distribution.
Allison, Roger	9/20/2022	2.2	Draft updated trade payable claims schedule for inclusion on Schedule of Liabilities.
Allison, Roger	9/20/2022	2.4	Complete analysis of updated SOFA drafts before sending to the company for review.
Allison, Roger	9/20/2022	1.3	Analyze executory contract schedule re: completeness and presentation.
Bixler, Holden	9/20/2022	0.3	Correspond with K&E re: contract scheduling.
Bixler, Holden	9/20/2022	0.5	Confer with Z. Ji (CEL) and data team re: customer deposit balance file update.
Bixler, Holden	9/20/2022	0.5	Confer with A. Alisie (CEL) and A&M team re: back office data update.
Bixler, Holden	9/20/2022	0.9	Attend special committee board meeting re: statements & schedules update.
Bixler, Holden	9/20/2022	1.6	Review revised insider summaries.
Bixler, Holden	9/20/2022	2.3	Review initial Schedule G draft and various contracts re: same.
Campagna, Robert	9/20/2022	1.9	Analysis / review related to deposit balances and transactions related to S&S process.
Herriman, Jay	9/20/2022	1.9	Compare summary analysis of insider coin transfers to detailed historical transaction details
Herriman, Jay	9/20/2022	1.2	Review updated historical listing of insider coin transfers

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Professional	Date	Hours	Activity
Herriman, Jay	9/20/2022	0.5	Participate in call with H. Bixler, J. Pogorzelski, B. Wadzita, R. Allison, J. Tilsner, G. Wang, E. Raab (all A&M) and client RE: Discuss data mapping issues related to pulling coin transfers by account
Herriman, Jay	9/20/2022	0.5	Participate in call with H. Bixler, J. Pogorzelski, B. Wadzita, R. Allison (all A&M) and client RE: discuss status of analysis to resolve outstanding unsecured creditors committee requests
Pogorzelski, Jon	9/20/2022	1.1	Analyze non-term sheets for Schedule G
Pogorzelski, Jon	9/20/2022	1.2	Prepare analysis office leases for Schedule G
Pogorzelski, Jon	9/20/2022	0.9	Check creditor names for missing data
Pogorzelski, Jon	9/20/2022	0.8	Check creditor names for address redaction
Pogorzelski, Jon	9/20/2022	0.4	Analyze executory contracts for the statement and schedules
Pogorzelski, Jon	9/20/2022	1.4	Process coin transaction data related to customer withdrawals 1 year prior to filing
Pogorzelski, Jon	9/20/2022	1.3	Prepare analysis loan agreements Schedules of Assets and Liabilities
Raab, Emily	9/20/2022	1.3	Update August monthly operating reporting package to include cumulative amounts.
Raab, Emily	9/20/2022	2.7	Update August monthly operating reporting package per comments from counsel.
Raab, Emily	9/20/2022	2.7	Create import file for August monthly operating reporting package for all debtor entities.
Raab, Emily	9/20/2022	2.6	Update July monthly operating reporting package per comments from counsel.
Raab, Emily	9/20/2022	0.5	Participate in meeting with C. Ferraro & A. Seetharaman (Celsius) & A. Ciriello (A&M) to discuss monthly operating reports.
Raab, Emily	9/20/2022	2.2	Update monthly operating report exhibits per comments from counsel.
Raab, Emily	9/20/2022	2.6	Create import file for July monthly operating reporting package for all debtor entities.
Wadzita, Brent	9/20/2022	1.8	Analyze coin loan principal inflow and outflow payment data in response to payments made in the last twelve months to directors and officers.
Wadzita, Brent	9/20/2022	2.2	Analyze coin loan interest payment data for directors and officers in the last twelve months.
Wadzita, Brent	9/20/2022	2.4	Analyze coin transaction data for directors and officers in the last twelve months.
Wadzita, Brent	9/20/2022	2.9	Analyze coin transaction data for customer accounts in the past 90 days.
Zeiss, Mark	9/20/2022	1.1	Review company obligations for inclusion on Schedules F Liabilities and Schedules AB Assets

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Professional	Date	Hours	Activity
Allison, Roger	9/21/2022	0.8	Analyze vested and unpaid CEL award listing re: missing wallet IDs.
Allison, Roger	9/21/2022	1.7	Analyze new customer notice information files from the company re: missing names and e-mails.
Allison, Roger	9/21/2022	2.4	Perform quality control procedures on customer liability schedules prior to external distribution re: presentation and accuracy.
Allison, Roger	9/21/2022	0.9	Draft schedule of missing customer notice information and send to the company for review.
Allison, Roger	9/21/2022	2.2	Analyze customer liability riders for customers with incomplete or missing names.
Bixler, Holden	9/21/2022	0.6	Confer with team re: SOFA 13 and review detail re: same.
Bixler, Holden	9/21/2022	0.5	Attend proof of funds update call with company.
Bixler, Holden	9/21/2022	0.5	Further discussions with Z. Ji (CEL) and data team re: customer deposit balance file update.
Bixler, Holden	9/21/2022	0.8	Review updated insider list.
Bixler, Holden	9/21/2022	1.6	Review updated insider payment summaries and correspondence re: same.
Bixler, Holden	9/21/2022	0.8	Correspond and confer with L. Workman (CEL) and team re: reward accruals issue.
Bixler, Holden	9/21/2022	0.9	Review updated SOFA / Schedule tracker.
Bixler, Holden	9/21/2022	1.4	Review SOFA 3 data and confer with A&M team re: same.
Bixler, Holden	9/21/2022	1.1	Review retail lending detail and correspondence re: same.
Campagna, Robert	9/21/2022	0.5	Call with M3 (J. Schiffrin, K. Ehrler) and A&M (A. Lal) to discuss UCC questions on schedules data.
Herriman, Jay	9/21/2022	0.3	Review final analysis of coin transfers made by Insiders
Lal, Arjun	9/21/2022	0.5	Call with M3 (J. Schiffrin, K. Ehrler) and A&M (R. Campagna) to discuss UCC questions on schedules data.
Pogorzelski, Jon	9/21/2022	1.3	Load employee agreements for potential assumption and rejection
Pogorzelski, Jon	9/21/2022	0.9	Verify completeness of address information
Pogorzelski, Jon	9/21/2022	1.2	Prepare analysis of company addresses for statement of financial affairs
Pogorzelski, Jon	9/21/2022	0.7	Update analysis of coin movements related to interest for the statement of financial affairs
Pogorzelski, Jon	9/21/2022	1.1	Analyze loan agreements for the Schedules of Assets and Liabilities

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Professional	Date	Hours	Activity
Pogorzelski, Jon	9/21/2022	0.8	Analyze coin reports related to insiders
Pogorzelski, Jon	9/21/2022	0.3	Analyze executory contracts for Schedule G
Pogorzelski, Jon	9/21/2022	1.4	Prepare analysis bank transactions for the statement of financial affairs
Raab, Emily	9/21/2022	0.9	Update Statement of Financial Affairs and Schedules of Assets and Liabilities tracker file to incorporate latest data.
Raab, Emily	9/21/2022	2.3	Incorporate comments from the company on the Statement of Financial Affairs drafts.
Raab, Emily	9/21/2022	2.1	Update employee related items on Schedule F.
Raab, Emily	9/21/2022	1.9	Update Statement of Financial Affairs Q10 exhibits to add additional information.
Raab, Emily	9/21/2022	1.8	Create creditor records for newly received litigation data.
Raab, Emily	9/21/2022	1.1	Update tracker of discussion topics for call with counsel.
Raab, Emily	9/21/2022	2.3	Process newly received litigation related data.
Wadzita, Brent	9/21/2022	2.4	Review comments and data from directors and officers and other advisors to confirm data accuracy and completeness.
Wadzita, Brent	9/21/2022	2.7	Working session on statement four data and reconciling to previously produced back office data sets.
Wadzita, Brent	9/21/2022	2.8	Process updates to rider exhibits re: comments from counsel and Celsius.
Wadzita, Brent	9/21/2022	0.5	Participate in call with company to discuss reconciliation of collateral transactions and user account balances.
Wadzita, Brent	9/21/2022	2.1	Analyze coin collateral transaction data for directors and officers in the last twelve months.
Wadzita, Brent	9/21/2022	2.3	Analyze additional data sets in relation to statement four and account balances.
Allison, Roger	9/22/2022	0.4	Analyze asset reserves to ensure they are allocated as described by the company finance team.
Allison, Roger	9/22/2022	0.7	Review SOFA summary document re: accuracy and presentation.
Allison, Roger	9/22/2022	0.9	Prepare listing of updates to the SOFA and Schedules drafts from the previous versions prior to company distribution.
Allison, Roger	9/22/2022	1.4	Perform quality control procedures on intangible assets listed on Schedule AB re: completeness and presentation.
Allison, Roger	9/22/2022	1.8	Perform analysis of assets listed on Schedule AB to the source data re: accuracy.
Allison, Roger	9/22/2022	1.1	Perform address redaction analysis re: SOFAs and Schedule of Assets and Liabilities.

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Professional	Date	Hours	Activity
Allison, Roger	9/22/2022	0.2	Call with H. Bixler, A. Ciriello (A&M) to discuss classification of liabilities within schedules.
Allison, Roger	9/22/2022	1.3	Draft updated liability summary to include with draft distributions.
Bixler, Holden	9/22/2022	0.2	Correspond with team re: various insider schedule follow-ups.
Bixler, Holden	9/22/2022	0.2	Call with A. Ciriello, R. Allison (A&M) to discuss classification of liabilities within schedules.
Bixler, Holden	9/22/2022	0.3	Review various comments to insider payment schedules.
Bixler, Holden	9/22/2022	0.5	Attend proof of funds checkpoint call.
Bixler, Holden	9/22/2022	0.8	Confer with T. Scheffer (K&E) re: partner users and review data re: same.
Bixler, Holden	9/22/2022	0.5	Confer with K&E team re: cell token awards.
Bixler, Holden	9/22/2022	0.4	Confer with A&M team re: insider schedule circulation.
Bixler, Holden	9/22/2022	0.5	Attend special committee board call re: SOFA update.
Campagna, Robert	9/22/2022	0.5	Call with Special Committee of Board (A. Carr, D. Barse), Centerview (M. Puntus, R. Kielty) and K&E (R. Kwasteniet) to discuss key issues and statements & schedules.
Campagna, Robert	9/22/2022	0.8	Call with UCC (G. Pesce, A. Colodny, J. Schiffrin) and K&E (R. Kwasteniet) and J. Pogorzelski (A&M) to discuss statement and schedules outputs.
Ciriello, Andrew	9/22/2022	0.2	Call with H. Bixler, R. Allison (A&M) to discuss classification of liabilities within schedules.
Pogorzelski, Jon	9/22/2022	0.8	Call with UCC (G. Pesce, A. Colodny, J. Schiffrin) and K&E (R. Kwasteniet) and R. Campagna (A&M) to discuss statement and schedules outputs.
Pogorzelski, Jon	9/22/2022	0.8	Analyze summaries of insider coin movements for statement of financial affairs question 4
Pogorzelski, Jon	9/22/2022	1.1	Analyze loan agreements with customers for Schedule G
Pogorzelski, Jon	9/22/2022	1.1	Confirm company data is accurate and complete for SOFA drafts
Pogorzelski, Jon	9/22/2022	1.3	Prepare analysis master loan agreements for potential assumption and rejection
Pogorzelski, Jon	9/22/2022	0.7	Perform quality control procedures on analysis of executory contracts
Pogorzelski, Jon	9/22/2022	1.4	Analyze analysis of expenses related to insiders for the Schedules of Assets and Liabilities
Raab, Emily	9/22/2022	2.2	Process updates to regulatory inquiries on Schedule F.

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Professional	Date	Hours	Activity
Raab, Emily	9/22/2022	0.5	Call with T. Scheffer (Kirkland) to discuss open items.
Raab, Emily	9/22/2022	1.7	Analyze property related schedule of assets exhibits.
Raab, Emily	9/22/2022	1.9	Analyze information related to partner wallets.
Raab, Emily	9/22/2022	2.7	Analyze population of contracts for Schedule G.
Wadzita, Brent	9/22/2022	0.5	Participate in call with company to discuss employee liabilities and unpaid compensation.
Wadzita, Brent	9/22/2022	1.9	Update trackers and reporting exhibits for company review and progress tracing.
Wadzita, Brent	9/22/2022	2.4	Incorporate company comments and review feedback into statement of financial affairs question four.
Wadzita, Brent	9/22/2022	2.1	Analyze coin transactions and reporting data for directors and officers in the twelve months leading up to the petition date.
Wadzita, Brent	9/22/2022	2.7	Investigate coin variances between company reports and system generated reports.
Allison, Roger	9/23/2022	1.3	Complete analysis of the Schedule of Liabilities drafts prior to external distribution re: completeness and presentation.
Allison, Roger	9/23/2022	1.9	Analyze 9/23 Schedule AB drafts prior to distributing to the company and counsel for review.
Allison, Roger	9/23/2022	1.7	Begin analysis of the Schedule of Liabilities drafts prior to external distribution re: completeness and presentation.
Allison, Roger	9/23/2022	2.4	Analyze 9/23 SOFA drafts prior to distributing to the company and counsel for review.
Allison, Roger	9/23/2022	0.9	Edit Schedule E response re: updates from the company finance team on unpaid prepetition compensation liabilities of the Debtors.
Bixler, Holden	9/23/2022	0.5	Confer with team re: contract master.
Bixler, Holden	9/23/2022	1.8	Review latest SOFA / Schedule drafts and correspondence re: same.
Bixler, Holden	9/23/2022	0.3	Attend proof of funds daily checkpoint.
Bixler, Holden	9/23/2022	0.7	Review updated SOFA / Schedule trackers and summaries.
Bixler, Holden	9/23/2022	0.5	Confer with T. Ramos (CEL) re: CEL token awards.
Bixler, Holden	9/23/2022	0.5	Confer with team re: status of various open items.
Bixler, Holden	9/23/2022	0.5	Confer with Israeli team re: team wallets.
Bixler, Holden	9/23/2022	2.1	Review additional individual insider payment summaries.

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Professional	Date	Hours	Activity
Bixler, Holden	9/23/2022	0.6	Correspond and confer with L. Workman (CEL) and team re: comments to insider payment schedules.
Bixler, Holden	9/23/2022	0.9	Review updated Schedule G files.
Ciriello, Andrew	9/23/2022	0.6	Call with I. Inbar, R. Shakhnovetsky (CEL) and R. Allison, B. Wadzita (A&M) to discuss scheduling of liabilities related to Israel team wallet
Pogorzelski, Jon	9/23/2022	1.2	Update lease contracts for the statement and schedules
Pogorzelski, Jon	9/23/2022	1.3	Process coin transaction data related to internal account transfers
Pogorzelski, Jon	9/23/2022	0.8	Analyze updated datasets related to cell token interest
Pogorzelski, Jon	9/23/2022	1.1	Check employee agreements for potential assumption and rejection
Pogorzelski, Jon	9/23/2022	0.9	Prepare analysis of customer cryptocurrency transactions for the SOFA
Pogorzelski, Jon	9/23/2022	0.9	Verify coin movements related to Ethereum from customer accounts
Raab, Emily	9/23/2022	2.3	Analyze latest drafts of the Schedules of Assets and Liabilities.
Raab, Emily	9/23/2022	2.4	Analyze latest drafts of the Statements of Financial Affairs.
Raab, Emily	9/23/2022	2.2	Update the Statement of Financial Affairs summary excel report to capture latest data.
Raab, Emily	9/23/2022	2.4	Update the Statement of Financial Affairs PowerPoint summary.
Raab, Emily	9/23/2022	0.9	Update the Schedule AB to trial balance bridge file.
Wadzita, Brent	9/23/2022	2.3	Review directors and officers gross account balances and reconcile differences to balance entry report.
Wadzita, Brent	9/23/2022	0.5	Participate in call with company to discuss non-domestic employee compensation.
Wadzita, Brent	9/23/2022	0.5	Participate in call with company to discuss quarterly employee compensation.
Wadzita, Brent	9/23/2022	1.9	Analyze directors and officers gross account balances data and compare to balance entry report.
Wadzita, Brent	9/23/2022	2.4	Process updates to rider exhibits from company comments re: statement four.
Raab, Emily	9/24/2022	1.4	Analyze prepetition open and unpaid invoices.
Bixler, Holden	9/25/2022	0.4	Confer with D. Leon (CEL) re: payment schedules.
Kinealy, Paul	9/25/2022	1.3	Review current status of SOFAs and schedules and latest drafts

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Professional	Date	Hours	Activity
Kinealy, Paul	9/25/2022	0.7	Review current issues log and data tracker
Raab, Emily	9/25/2022	1.7	Update the Statement of Financial Affairs PowerPoint summary.
Allison, Roger	9/26/2022	0.5	Internal A&M call re: SOFA and Schedules open items.
Allison, Roger	9/26/2022	0.5	Call with B. Wadzita and H. Bixler (A&M) and the CEL finance team re: updated SOFA and Schedule draft review.
Allison, Roger	9/26/2022	0.4	Call with P Kinealy (A&M) and Kirkland counsel re: Celsius partner wallets.
Allison, Roger	9/26/2022	0.5	Update SOFA draft response based on comments from the company finance team.
Allison, Roger	9/26/2022	0.4	Call with H. Bixler and P. Kinealy (A&M) and the CEL finance team re: updated SOFA and Schedule draft review.
Allison, Roger	9/26/2022	0.7	Draft summary of institutional borrowing with counterparties and coin balances.
Bixler, Holden	9/26/2022	0.7	Confer with A&M team re: Schedule G draft.
Bixler, Holden	9/26/2022	0.4	Correspond with K&E re: insider payment summaries.
Bixler, Holden	9/26/2022	0.4	Call with P. Kinealy and R. Allison (A&M) and the CEL finance team re: updated SOFA and Schedule draft review.
Bixler, Holden	9/26/2022	0.5	Attend SOFA / Schedule review call with C. Ferraro (CEL) and team.
Bixler, Holden	9/26/2022	0.5	Attend partner wallet call with T. Scheffer (K&E).
Bixler, Holden	9/26/2022	0.8	Review non-founder insider payment schedules.
Bixler, Holden	9/26/2022	1.1	Review weekly asset report and correspondence re: institutional loans re: same.
Ciriello, Andrew	9/26/2022	0.3	Correspond with C. Nolan (CEL) and P. Kinealy (A&M) regarding institutional borrowings reported on statement of liabilities
Ciriello, Andrew	9/26/2022	0.3	Correspond with A&M team regarding institutional loan book reconciliation
Kinealy, Paul	9/26/2022	0.9	Analyze updated contract data and related listings for schedule G
Kinealy, Paul	9/26/2022	0.3	Review status of open issues and team tasks
Kinealy, Paul	9/26/2022	0.8	Analyze creditors with missing contact information and follow up with Celsius re same in advance of filing
Kinealy, Paul	9/26/2022	0.4	Call with R. Allison (A&M) and Kirkland counsel re: Celsius partner wallets.
Kinealy, Paul	9/26/2022	1.3	Analyze schedules database and tracker against source to ensure completeness and accuracy

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Professional	Date	Hours	Activity
Kinealy, Paul	9/26/2022	0.4	Call with H. Bixler and R. Allison (A&M) and the CEL finance team re: updated SOFA and Schedule draft review.
Kinealy, Paul	9/26/2022	0.3	Analyze updated SOFA 4 reporting and instruct team handling same
Kinealy, Paul	9/26/2022	0.4	Call with Celsius CFO and operations lead re updated SOFA and schedule data
Kinealy, Paul	9/26/2022	0.4	Analyze updated intercompany data for the schedules
Pogorzelski, Jon	9/26/2022	0.4	Perform quality control procedures on creditor addresses
Pogorzelski, Jon	9/26/2022	1.7	Analyze coin movements for the statement of financial affairs
Pogorzelski, Jon	9/26/2022	1.1	Analyze employee agreements reconcile updates
Pogorzelski, Jon	9/26/2022	0.8	Analyze coin data related to interest for the statement of financial affairs
Pogorzelski, Jon	9/26/2022	0.8	Perform quality control procedures on creditor names
Pogorzelski, Jon	9/26/2022	1.3	Analyze analysis of executory contracts for the statement and schedules
Pogorzelski, Jon	9/26/2022	1.2	Process coin transaction data related to cell token rewards for the SOFA
Raab, Emily	9/26/2022	0.5	Participate in meeting with C. Ferraro & L. Workman (Celsius) to discuss SOFA and Schedules review process.
Raab, Emily	9/26/2022	2.7	Process newly received regulatory files.
Raab, Emily	9/26/2022	0.9	Update summary excel files to be more printer friendly.
Raab, Emily	9/26/2022	0.4	Update Statement of Financial Affairs and Schedules of Assets and Liabilities tracker file to incorporate latest data.
Raab, Emily	9/26/2022	2.3	Update Schedule F for additional items.
Raab, Emily	9/26/2022	2.1	Update Statement of Financial Affairs #7 for additional items.
Wadzita, Brent	9/26/2022	2.8	Process and consolidate expense data in response to disclosures required by statement four.
Wadzita, Brent	9/26/2022	2.7	Analyze Celsius customer 90 day coin transaction data and prepare data sets to be further reviewed.
Wadzita, Brent	9/26/2022	2.1	Review and analyze employee expense data in response to SOFA 4.
Wadzita, Brent	9/26/2022	1.6	Update trackers and reporting exhibits for company review and progress tracing.
Wadzita, Brent	9/26/2022	0.5	Call with R. Allison and H. Bixler (A&M) and the CEL finance team re: updated SOFA and Schedule draft review.

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Professional	Date	Hours	Activity
Wadzita, Brent	9/26/2022	2.4	Reconcile coin reports from back offices to additional coin data sets and confirm accuracy and completeness.
Allison, Roger	9/27/2022	1.2	Analyze legal and regulatory matters listing re: completeness, accuracy, and presentation.
Bixler, Holden	9/27/2022	1.6	Review updated contract master file and Schedule G draft.
Bixler, Holden	9/27/2022	1.2	Review draft global notes and correspondence with K&E re: same.
Bixler, Holden	9/27/2022	0.9	Review detail re: coin deposits and RSUs and confer with A&M team re: same.
Bixler, Holden	9/27/2022	0.7	Attend special committee board call re: SOFA update.
Bixler, Holden	9/27/2022	0.7	Review insider comments to summary files.
Bixler, Holden	9/27/2022	0.8	Review legal information QC workbook.
Kinealy, Paul	9/27/2022	1.2	Analyze source schedule data against database to ensure proper capture and accuracy
Kinealy, Paul	9/27/2022	0.7	Analyze updated regulatory data from Celsius and regulatory counsel and instruct team re processing of same
Kinealy, Paul	9/27/2022	0.7	Analyze updated coin transaction data to ensure proper processing by team
Kinealy, Paul	9/27/2022	0.3	Review updated issues and data tracker to ensure projected completion
Pogorzelski, Jon	9/27/2022	1.4	Analyze coin movements from earn to custody accounts
Pogorzelski, Jon	9/27/2022	1.1	Analyze term sheets Schedules of Assets and Liabilities
Pogorzelski, Jon	9/27/2022	1.3	Prepare analysis of coin movements related to interest for the statements and schedules
Pogorzelski, Jon	9/27/2022	0.6	Analyze expenses related to travel in the SOFA
Pogorzelski, Jon	9/27/2022	1.2	Analyze analysis of customer coin transactions related to deposits
Pogorzelski, Jon	9/27/2022	1.3	Update analysis of coin movement related to withdrawals for the statement of financial affairs
Raab, Emily	9/27/2022	2.1	Incorporate comments from the company related to the schedule of liabilities.
Raab, Emily	9/27/2022	1.7	Update summary excel file related to legal questions.
Raab, Emily	9/27/2022	1.8	Create creditor records in the bankruptcy database for the creditor matrix.
Raab, Emily	9/27/2022	1.1	Analyze coin balance data for Schedule F.

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Professional	Date	Hours	Activity
Raab, Emily	9/27/2022	1.2	Incorporate recently received data into the statements and schedules tracker file.
Wadzita, Brent	9/27/2022	2.8	Analyze and process refreshed Celsius customers 90 day coin withdrawal transaction data.
Wadzita, Brent	9/27/2022	2.7	Analyze and process refreshed Celsius customers 90 day coin deposit transaction data.
Wadzita, Brent	9/27/2022	2.6	Analyze and process refreshed Celsius users 90 day coin rewards and award transaction data.
Wadzita, Brent	9/27/2022	2.6	Incorporate new lending information related to statement three retail loan data and payees.
Wadzita, Brent	9/27/2022	0.5	Analyze and process refreshed Celsius users 90 day coin internal transfer transaction data.
Allison, Roger	9/28/2022	0.4	Call with P. Kinealy (A&M) re: SOFA and Schedules open items and path to resolve.
Bixler, Holden	9/28/2022	0.9	Review updated draft Schedule G.
Bixler, Holden	9/28/2022	0.7	Review summary of UCC Q&A session.
Bixler, Holden	9/28/2022	0.9	Review legal master data file and correspondence re: same.
Bixler, Holden	9/28/2022	0.8	Review draft coin transaction glossary and correspond with L. Workman (CEL) re: same.
Bixler, Holden	9/28/2022	0.5	Confer with company data team re: accrual rewards issues.
Bixler, Holden	9/28/2022	0.6	Correspond and confer with K&E team re: reward accruals in Schedules.
Bixler, Holden	9/28/2022	0.8	Correspond with insiders re: comments to summaries.
Kinealy, Paul	9/28/2022	0.6	Analyze updated bank transaction and disbursement data for SOFA 3
Kinealy, Paul	9/28/2022	0.4	Call with R. Allison (A&M) re: SOFA and Schedules open items and path to resolve.
Kinealy, Paul	9/28/2022	0.2	Review status of open issues tracker
Kinealy, Paul	9/28/2022	1.1	Analyze supplemental contract and lease data for inclusion in schedule G and instruct team re same
Kinealy, Paul	9/28/2022	1.8	Analyze updated schedule and SOFA data in light of court order to ensure proper presentation and redaction
Kinealy, Paul	9/28/2022	0.6	Analyze updated coin transfer data and presentation to ensure accuracy
Pogorzelski, Jon	9/28/2022	1.4	Analyze company payments to employees for Schedules of Assets and Liabilities
Pogorzelski, Jon	9/28/2022	1.3	Analyze coin reports from the company

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Professional	Date	Hours	Activity
Pogorzelski, Jon	9/28/2022	1.2	Analyze expenses related to insiders for statement of financial affairs
Pogorzelski, Jon	9/28/2022	1.2	Prepare analysis of bank transactions for the statements and schedules
Pogorzelski, Jon	9/28/2022	1.3	Analyze analysis of coin exhibits for statement and schedules
Raab, Emily	9/28/2022	2.3	Upload data for schedule of liabilities questions into bankruptcy database.
Raab, Emily	9/28/2022	2.4	Analyze regulatory inquiries received by the company.
Raab, Emily	9/28/2022	2.0	Analyze regulatory inquiries received by the company.
Raab, Emily	9/28/2022	2.6	Upload data for Statement of Financial Affairs questions into bankruptcy database.
Wadzita, Brent	9/28/2022	2.4	Analyze refreshed Celsius users 90 day coin swap in and out transaction data.
Wadzita, Brent	9/28/2022	2.2	Process refreshed Celsius directors and officers twelve months of coin deposit transaction data.
Wadzita, Brent	9/28/2022	2.1	Analyze refreshed Celsius users 90 day coin transaction data and categorize for company further review.
Wadzita, Brent	9/28/2022	1.9	Process refreshed Celsius directors and officers twelve months of coin internal transfer transaction data.
Allison, Roger	9/29/2022	1.8	Complete analysis of Schedule of Liabilities re: completeness, presentation, and accuracy.
Allison, Roger	9/29/2022	1.7	Analyze updated Schedule of Liabilities drafts prior to distributing externally.
Allison, Roger	9/29/2022	0.6	Update Schedule of Liabilities drafts re: name presentation on Schedule F.
Allison, Roger	9/29/2022	0.8	Draft summary of liabilities re: tie out scheduled balances to the trial balance and source data.
Bixler, Holden	9/29/2022	0.6	Confer with company and A&M team re: updated historical coin transaction file.
Bixler, Holden	9/29/2022	0.5	Further conferences with company data team re: rewards accrual review.
Bixler, Holden	9/29/2022	1.8	Review final SOFA 4 riders for circulation and confer with team re: same.
Bixler, Holden	9/29/2022	0.5	Confer with Stretto team re: Statement / Schedule filing planning.
Kinealy, Paul	9/29/2022	1.1	Analyze additional SOFA and schedules data for proper presentation and redaction
Kinealy, Paul	9/29/2022	1.6	Analyze updated contract data for inclusion in schedule G and instruct team re processing of same
Kinealy, Paul	9/29/2022	0.8	Analyze supplemental employee data and instruct team on processing per Kirkland

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STATEMENTS/SCHEDULES

Professional	Date	Hours	Activity
Kinealy, Paul	9/29/2022	0.4	Call with Celsius operations re comments and edits to schedule G
Kinealy, Paul	9/29/2022	0.3	Review open issues for schedules and SOFAs and follow up with team re same
Kinealy, Paul	9/29/2022	0.4	Call with Stretto team to discuss SOFA and Schedule filing mechanics
Pogorzelski, Jon	9/29/2022	1.1	Process coin movements from customers for SOFA drafts
Pogorzelski, Jon	9/29/2022	1.2	Analyze coin transaction detail related to customer rewards for exhibits in the SOFA
Pogorzelski, Jon	9/29/2022	1.3	Verify company updates related to customer coin transactions
Pogorzelski, Jon	9/29/2022	1.3	Analyze coin movements for exhibits in the statements of financial affairs
Pogorzelski, Jon	9/29/2022	1.3	Prepare analysis of coin movements for the SOFA
Pogorzelski, Jon	9/29/2022	1.4	Process coin transaction data related to Cel token withdrawals
Raab, Emily	9/29/2022	1.9	Incorporate regulatory additions to Schedule F.
Raab, Emily	9/29/2022	2.1	Create updated excel file containing all statement and schedule questions related to legal items for company review.
Raab, Emily	9/29/2022	2.1	Create creditor records for regulatory agencies in bankruptcy database.
Raab, Emily	9/29/2022	1.0	Participate in Statement and Schedule review session with management and Kirkland.
Wadzita, Brent	9/29/2022	2.2	Process refreshed Celsius directors and officers twelve months of coin withdrawal transaction data.
Wadzita, Brent	9/29/2022	2.4	Process refreshed Celsius directors and officers twelve months of coin interest and rewards data.
Wadzita, Brent	9/29/2022	2.1	Prepare customer transactions exhibits in response to statement three.
Wadzita, Brent	9/29/2022	2.8	Process refreshed Celsius directors and officers twelve months of coin reward and award data.
Wadzita, Brent	9/29/2022	1.9	Prepare interest and rewards customer and coin transactions riders for statement three.
Allison, Roger	9/30/2022	1.8	Perform quality control procedures of the proposed final Schedule AB drafts re: tie back to source and check for presentation and completeness issues.
Allison, Roger	9/30/2022	0.5	Call with P. Kinealy (A&M) and the CEL compliance team and K&E re: partner wallets.
Allison, Roger	9/30/2022	0.4	Call with P. Kinealy (A&M) the CEL data team re: status of the final customer balances file.
Allison, Roger	9/30/2022	0.3	Draft schedule of remaining open items to discuss with the company finance team.

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STATEMENTS/SCHEDULES

Professional	Date	Hours	Activity
Allison, Roger	9/30/2022	0.5	Call with P. Kinealy (A&M) re: final Statements and Schedules drafts and remaining open items.
Bixler, Holden	9/30/2022	0.3	Review draft correspondence re: insider rider circulation.
Bixler, Holden	9/30/2022	0.4	Draft update to global notes
Bixler, Holden	9/30/2022	0.7	Confer with A&M team re: insider rider circulation.
Bixler, Holden	9/30/2022	1.4	Coordinate with A&M team and company re: distribution of updated SOFA riders.
Bixler, Holden	9/30/2022	0.9	Correspond and confer with Celsius and A&M teams re: SOFA finalization plan going into weekend.
Bixler, Holden	9/30/2022	0.9	Review insider riders and correspond with K&E re: same.
Bixler, Holden	9/30/2022	0.8	Correspond with various insiders re: comments to riders.
Bixler, Holden	9/30/2022	0.6	Correspond and confer with team re: comments to updated 90 day files.
Bixler, Holden	9/30/2022	0.5	Confer with C. Roberts (CEL) re: partner users.
Campagna, Robert	9/30/2022	0.7	Review status of Statements & Schedules efforts, remaining open items and workplan to meet deadline.
Kinealy, Paul	9/30/2022	0.8	Analyze updated trial balance bridge against schedules to ensure completeness
Kinealy, Paul	9/30/2022	0.5	Call with R. Allison (A&M) and the CEL compliance team and K&E re: partner wallets.
Kinealy, Paul	9/30/2022	0.5	Call with R. Allison (A&M) re: schedules team re final Statements and Schedules drafts and remaining open items
Kinealy, Paul	9/30/2022	0.3	Review open issues and data tracker and follow up with team
Kinealy, Paul	9/30/2022	0.4	Revise global notes with updated data caveats and disclosures
Kinealy, Paul	9/30/2022	1.8	Analyze updated drafts of SOFAs and schedules to ensure accuracy and proper presentation
Kinealy, Paul	9/30/2022	0.4	Call with R. Allison (A&M) and the CEL data team re status of the final customer balances file
Kinealy, Paul	9/30/2022	1.2	Analyze remaining contract datasets and processing of same for schedule G
Pogorzelski, Jon	9/30/2022	1.4	Analyze company updates related to coin transfers for Schedules of Assets and Liabilities
Pogorzelski, Jon	9/30/2022	1.3	Update analysis of coin movements from customers for the statement of financial affairs
Pogorzelski, Jon	9/30/2022	1.4	Analyze payroll detail for statement and schedules

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STATEMENTS/SCHEDULES

Professional	Date	Hours	Activity
Pogorzelski, Jon	9/30/2022	1.7	Prepare summaries of customer coin transaction data related to interest and rewards for exhibits in the SOFAs
Pogorzelski, Jon	9/30/2022	0.8	Analyze company data from coin reports for SOFAs
Pogorzelski, Jon	9/30/2022	1.2	Process coin transaction data related to interest and rewards
Raab, Emily	9/30/2022	1.9	Analyze updated Statement of Financial Affairs drafts.
Raab, Emily	9/30/2022	1.3	Update data request trackers to incorporate received information.
Raab, Emily	9/30/2022	2.3	Analyze updated Schedule of Assets and Liabilities drafts.
Raab, Emily	9/30/2022	2.3	Create review package for management containing important summaries to analyze.
Wadzita, Brent	9/30/2022	2.1	Prepare directors and officers coin rider exhibits for final circulation and signoff.
Wadzita, Brent	9/30/2022	2.6	Process and distribute directors and officers exhibits to respective parties for final review and comments.
Wadzita, Brent	9/30/2022	1.9	Prepare directors and officers rider exhibits for final circulation and signoff.
Wadzita, Brent	9/30/2022	1.7	Review and check directors and officers exhibits for final review and comments from the parties listed on statement four.
Subtotal		1,205.8	

VENDOR MANAGEMENT

Professional	Date	Hours	Activity
Brantley, Chase	9/1/2022	0.4	Finalize and share with the mining team week ending September 2 invoices for approval.
Brantley, Chase	9/1/2022	0.1	Participate in call with S. Colangelo (A&M) to discuss payment approvals for current week.
Brantley, Chase	9/1/2022	0.8	Finalize and share with the Company week ending September 2 invoices for approval.
Brantley, Chase	9/1/2022	0.3	Respond to questions from the Company re: payment of renegotiated post-petition services.
Brantley, Chase	9/1/2022	0.5	Participate in call with S. Colangelo (A&M) and company to discuss payment approvals for current week
Brantley, Chase	9/1/2022	0.2	Respond to questions from the Company re: payment of certain pre-petition subcontract invoices.
Colangelo, Samuel	9/1/2022	0.5	Call with C. Brantley (A&M) and company to discuss payment approvals for current week.
Colangelo, Samuel	9/1/2022	0.1	Participate in call with C. Brantley (A&M) to discuss payment approvals for current week.
Colangelo, Samuel	9/1/2022	0.9	Update payment approval file per call with the company and internal feedback.

Exhibit D

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VENDOR MANAGEMENT

Professional	Date	Hours	Activity
Colangelo, Samuel	9/1/2022	0.7	Prepare invoice level payment file for processing.
Colangelo, Samuel	9/1/2022	0.4	Assemble invoice breakdown and split for third party vendor.
Brantley, Chase	9/3/2022	0.2	Respond to questions from the Company re: signing post-petition contracts.
Brantley, Chase	9/5/2022	0.2	Respond to questions from K&E re: timing of payment for certain pre-petition invoices.
Brantley, Chase	9/6/2022	0.4	Discuss with team summary of hosting provider invoices with pre-and post-petition splits.
Brantley, Chase	9/6/2022	0.2	Respond to questions from the Company re: shipping and storage option for Cyprus laptops.
Colangelo, Samuel	9/6/2022	1.4	Review legal invoices and assemble pre-/post-split and summary file.
Colangelo, Samuel	9/6/2022	0.2	Update current week Serbia invoices in FDM tracker and include in payment proposal list.
Colangelo, Samuel	9/6/2022	0.3	Correspond with company regarding payment flow for third party payment processor.
Colangelo, Samuel	9/6/2022	0.6	Reconcile bank activity with payment tracker file.
Colangelo, Samuel	9/6/2022	0.6	Update payment approval file ahead of weekly approval call.
Colangelo, Samuel	9/6/2022	0.4	Assemble pre-/post-petition split of third party vendor invoices including summary table.
Colangelo, Samuel	9/6/2022	0.7	Reconcile payment tracking file with payment confirmations sent by company.
Brantley, Chase	9/7/2022	0.2	Discuss with team an update to Critical Vendor weekly reporting template.
Brantley, Chase	9/7/2022	0.3	Discuss with the Company treatment of pre-petition contractor invoices.
Colangelo, Samuel	9/7/2022	0.3	Participate in call with E. Lucas (A&M) to analyze vendor payments due week ending August 9th.
Colangelo, Samuel	9/7/2022	0.6	Review independent contractor payments per internal request.
Colangelo, Samuel	9/7/2022	1.4	Assemble critical vendor payment reporting file per counsel request.
Colangelo, Samuel	9/7/2022	0.3	Review Israel entity AP file and include in weekly payment approval file.
Colangelo, Samuel	9/7/2022	0.4	Update vendor master per conversations with the company.
Colangelo, Samuel	9/7/2022	0.8	Update payment approval file per internal comments.
Lucas, Emmet	9/7/2022	0.3	Participate in call with S. Colangelo (A&M) to analyze vendor payments due week ending August 9th.

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VENDOR MANAGEMENT

Professional	Date	Hours	Activity
Brantley, Chase	9/8/2022	0.3	Respond to questions from Insperity re: cash flow forecast and bank balances.
Brantley, Chase	9/8/2022	0.2	Correspond with K&E re: payment of certain pre-petition vendor invoices.
Brantley, Chase	9/8/2022	0.8	Participate in call with S. Colangelo and E. Lucas (both A&M) and company to review proposed payments for current week pay cycle and discuss outstanding vendor questions.
Brantley, Chase	9/8/2022	0.7	Finalize and share invoice approval file with the Company for the week ending September 9.
Brantley, Chase	9/8/2022	0.4	Participate in call with S. Colangelo and E. Lucas (both A&M) to discuss payment proposals for current week pay cycle.
Brantley, Chase	9/8/2022	0.7	Review mining invoices for the week ending September 9 and provide list of questions to the Company.
Brantley, Chase	9/8/2022	0.9	Review and provide comments for payment approval file for the week ending September 9.
Brantley, Chase	9/8/2022	0.4	Review and provide comments on updated Critical Vendor reporting pack.
Colangelo, Samuel	9/8/2022	0.2	Review subcontractor invoice and check against wage cap.
Colangelo, Samuel	9/8/2022	0.4	Call with C. Brantley and E. Lucas (both A&M) to discuss payment proposals for current week pay cycle.
Colangelo, Samuel	9/8/2022	0.4	Finalize and distribute invoice approval file following weekly review call.
Colangelo, Samuel	9/8/2022	0.3	Review and reconcile legal invoices to determine pre-/post-petition portions and duplicative charges.
Colangelo, Samuel	9/8/2022	0.5	Review prior year payment files to determine spend for third party vendor per counsel request.
Colangelo, Samuel	9/8/2022	0.8	Call with C. Brantley and E. Lucas (both A&M) and company to review proposed payments for current week pay cycle and discuss outstanding vendor questions.
Colangelo, Samuel	9/8/2022	0.7	Prepare invoice level payment file for processing.
Colangelo, Samuel	9/8/2022	0.9	Update payment approval file per internal comments ahead of weekly invoice review call.
Colangelo, Samuel	9/8/2022	0.3	Review Israel entity AP file and include in weekly payment approval file.
Colangelo, Samuel	9/8/2022	0.4	Assemble invoice detail summary for third party vendor per internal request.
Lucas, Emmet	9/8/2022	0.4	Participate in call with C. Brantley and S. Colangelo (both A&M) to discuss payment proposals for current week pay cycle.
Lucas, Emmet	9/8/2022	0.8	Participate in call with C. Brantley, S. Colangelo (both A&M), vendor management CEL employees to review proposed payments for current week pay cycle and discuss outstanding vendor questions.
Lucas, Emmet	9/8/2022	0.4	Reconciled weekly invoice tracker proposed payments to forecast amounts ahead of approval discussion.

Exhibit D

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VENDOR MANAGEMENT

Professional	Date	Hours	Activity
Brantley, Chase	9/9/2022	0.2	Respond to questions from the Company re: pre-petition balances of certain 3rd part hosting providers.
Brantley, Chase	9/9/2022	0.3	Correspond with data room host provider to get services turned back on.
Colangelo, Samuel	9/9/2022	0.3	Confirm amount of pre-petition AP outstanding for certain third party vendor per internal request.
Colangelo, Samuel	9/9/2022	0.3	Correspond with the company and confirm process and ability to pay certain employee expenses.
Colangelo, Samuel	9/9/2022	0.3	Review wage payments made to subcontractors per counsel request.
Colangelo, Samuel	9/9/2022	0.4	Update critical vendor reporting file per internal comments.
Brantley, Chase	9/10/2022	0.2	Respond to questions from K&E re: certain contracts for 3rd party hosting providers.
Brantley, Chase	9/11/2022	1.9	Prepare and share with K&E summary of situation with 3rd party hosting provider.
Colangelo, Samuel	9/12/2022	0.6	Reconcile bank activity with payment tracker file.
Colangelo, Samuel	9/12/2022	0.5	Review bank activity and reconcile with payments made to confirm Cyprus payments.
Colangelo, Samuel	9/12/2022	0.6	Review payments on behalf of Cyprus entity and create summary tracker per internal request.
Brantley, Chase	9/13/2022	0.3	Discussions with the Company re: payment of certain OCP invoices.
Brantley, Chase	9/13/2022	0.2	Respond to questions from the Company re: payment of July post-petition split invoices.
Colangelo, Samuel	9/13/2022	0.7	Reconcile payment tracking file with payment confirmations sent by company.
Colangelo, Samuel	9/13/2022	0.7	Update list of invoices due with pre-/post-splits.
Colangelo, Samuel	9/13/2022	0.7	Update invoice approval file for non-mining AP based on data received from the company.
Colangelo, Samuel	9/13/2022	0.3	Review legal invoices to determine post-petition amounts payable.
Colangelo, Samuel	9/13/2022	0.4	Prepare list of subcontractors to be paid and associated wage cap tracker.
Brantley, Chase	9/14/2022	0.6	Outline summary of pre-petition invoices in non-USD denomination to be reviewed.
Brantley, Chase	9/14/2022	0.5	Participate in call with S. Colangelo (A&M) and company to review proposed AP payments for the week ending September 16.
Colangelo, Samuel	9/14/2022	0.8	Assemble schedule of outstanding invoices including pre-/post- splits for two third party vendors per internal request.
Colangelo, Samuel	9/14/2022	0.5	Call with C. Brantley (A&M) and company to review proposed AP payments for the week.

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VENDOR MANAGEMENT

Professional	Date	Hours	Activity
Colangelo, Samuel	9/14/2022	0.4	Update mining AP and invoices to pay based on data received from the company.
Colangelo, Samuel	9/14/2022	0.3	Assemble summary of outstanding amounts due for third party vendor per internal request.
Colangelo, Samuel	9/14/2022	0.8	Update payment approval file per weekly approval discussion.
Brantley, Chase	9/15/2022	0.2	Provide comments on invoice summary of pre-petition invoices in non-USD denomination.
Brantley, Chase	9/15/2022	0.9	Analyze mining invoices for the week ending September 16 payment run.
Brantley, Chase	9/15/2022	1.1	Analyze week ending September 16 payment proposal file ahead of distribution.
Colangelo, Samuel	9/15/2022	0.4	Update CV reporting file for prior week changes.
Colangelo, Samuel	9/15/2022	0.4	Finalize payment approval file for distribution.
Colangelo, Samuel	9/15/2022	0.6	Assemble invoice level file for payment processing.
Brantley, Chase	9/16/2022	0.4	Finalize and share week ending September 16 mining invoice list with the Company for payment.
Brantley, Chase	9/16/2022	0.4	Correspond with K&E re: UCC advisor decision on Critical Vendor payment.
Brantley, Chase	9/16/2022	0.4	Prepare summary of open invoices for vendor dispute and share with the Company.
Brantley, Chase	9/16/2022	0.6	Multiple correspondence with the Company re: non-debtor affiliate invoice questions.
Brantley, Chase	9/16/2022	0.6	Prepare for and participate in call with a construction vendor to discuss pre-petition invoices.
Brantley, Chase	9/16/2022	0.6	Review non-debtor affiliate invoice summary and request revised invoice.
Colangelo, Samuel	9/16/2022	0.2	Update CV reporting file per counsel comments.
Colangelo, Samuel	9/16/2022	0.4	Review Cyprus outstanding invoices to confirm pre-/post-petition split.
Brantley, Chase	9/17/2022	0.4	Respond to questions from K&E re: certain Critical Vendor payments.
Brantley, Chase	9/19/2022	0.4	Respond to questions from the Company re: urgent vendor invoices.
Brantley, Chase	9/19/2022	0.3	Share notice from 3rd party hosting provider with Celsius legal.
Colangelo, Samuel	9/19/2022	0.6	Reconcile bank activity with payment tracker file.
Colangelo, Samuel	9/19/2022	0.6	Update invoice summaries for third party vendors to include relevant crypto prices.

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VENDOR MANAGEMENT

Professional	Date	Hours	Activity
Colangelo, Samuel	9/19/2022	0.9	Assemble list of mining invoices including pre-/post-petition splits per internal request.
Brantley, Chase	9/20/2022	0.4	Discussion with the Company to discuss required vendor for lease exit.
Brantley, Chase	9/20/2022	0.5	Participate in call with S. Colangelo, E. Lucas (all A&M), K&E, and the company to discuss contract rejection procedures and go forward vendor identification process.
Colangelo, Samuel	9/20/2022	0.3	Update mining invoice summary per internal comments.
Colangelo, Samuel	9/20/2022	0.4	Analyze and update go forward vendor list per discussion with the company.
Colangelo, Samuel	9/20/2022	0.4	Assemble list of subcontractors to pay in current cycle and update wage cap tracker.
Colangelo, Samuel	9/20/2022	0.5	Call with C. Brantley, E. Lucas (all A&M), K&E, and the company to discuss contract rejection procedures and go forward vendor identification process.
Colangelo, Samuel	9/20/2022	0.7	Update invoice approval file to include rejected contract list.
Colangelo, Samuel	9/20/2022	0.8	Update list of invoices due with pre-/post-splits.
Colangelo, Samuel	9/20/2022	0.8	Reconcile payment tracking file with payment confirmations sent by company.
Colangelo, Samuel	9/20/2022	0.9	Update payment approval file to include current week AP received from the company.
Lucas, Emmet	9/20/2022	0.5	Call with C. Brantley, S. Colangelo (all A&M), K&E, and the company to discuss contract rejection procedures and go forward vendor identification process.
Brantley, Chase	9/21/2022	0.6	Respond to questions from the Company re: vendor inbound questions on outstanding pre-petition invoices.
Brantley, Chase	9/21/2022	0.4	Prepare summary of Critical Vendor request for payment and share with K&E for review.
Brantley, Chase	9/21/2022	0.5	Prepare for and participate in call with K&E and the Company to discuss hosting vendor dispute.
Brantley, Chase	9/21/2022	1.8	Prepare summary of all paid and outstanding invoices by line item in response to hosting vendor dispute discussions.
Brantley, Chase	9/21/2022	0.7	Participate in call with S. Colangelo, E. Lucas (both A&M) and company to review proposed AP payments for the week ending September 23.
Brantley, Chase	9/21/2022	0.8	Analyze and share mining invoices for payment the week ending September 23.
Brantley, Chase	9/21/2022	0.9	Correspond with the Company and K&E re: certain hosting vendor dispute.
Brantley, Chase	9/21/2022	1.1	Analyze and provide comments for the invoice review file for the week ending September 23 payment run.
Brantley, Chase	9/21/2022	1.1	Multiple discussions with the Company and service provider to avoid mobile phone shutoff.

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Professional	Date	Hours	Activity
Colangelo, Samuel	9/21/2022	0.6	Update payment approval file to include current week mining AP received from the company.
Colangelo, Samuel	9/21/2022	0.6	Update payment approval file per weekly approval discussion.
Colangelo, Samuel	9/21/2022	0.3	Correspond with the company regarding payment confirmations and update payment tracker accordingly.
Colangelo, Samuel	9/21/2022	0.3	Confirm wage payments for certain subcontractors per internal request.
Colangelo, Samuel	9/21/2022	0.7	Call with C. Brantley, E. Lucas (both A&M) and company to review proposed AP payments for the week.
Colangelo, Samuel	9/21/2022	0.8	Calculate and summarize mining and non-mining relief split per internal request.
Colangelo, Samuel	9/21/2022	1.1	Assemble outstanding invoice summary including pre-/post-petition splits for two third party vendor per internal request.
Colangelo, Samuel	9/21/2022	0.5	Assemble OCP filing and payment tracker.
Lucas, Emmet	9/21/2022	0.7	Call with C. Brantley, S. Colangelo (both A&M) and company to review proposed AP payments for the week.
Brantley, Chase	9/22/2022	0.3	Outline sequence of events to make final payment ahead of contract rejection and share with the Company.
Brantley, Chase	9/22/2022	0.4	Prepare additional supporting information for Critical Vendor payment and share with K&E.
Brantley, Chase	9/22/2022	0.6	Update and share invoice open items list with the Company as part of the weekly invoice review process.
Brantley, Chase	9/22/2022	0.6	Respond to questions from the Company re: urgent request for vendor to receive payment of pre-petition invoices.
Brantley, Chase	9/22/2022	0.7	Review and provide comments on split invoice analysis ahead of certain contract rejections.
Brantley, Chase	9/22/2022	0.8	Respond to multiple questions regarding payment of certain OCPs and other non-debtor invoices.
Colangelo, Samuel	9/22/2022	0.3	Correspond with company regarding legal invoices and payment process.
Colangelo, Samuel	9/22/2022	0.3	Assemble relevant files to send to counsel regarding payment to legal vendors.
Colangelo, Samuel	9/22/2022	0.4	Assemble CV reporting file for prior week activity.
Colangelo, Samuel	9/22/2022	0.7	Assemble invoice level file for payment processing.
Colangelo, Samuel	9/22/2022	0.7	Assemble schedule of outstanding invoices including pre-/post- splits for a third party vendors per internal request.
Colangelo, Samuel	9/22/2022	0.4	Finalize payment approval file for distribution.
Brantley, Chase	9/23/2022	0.4	Finalize and share mining invoices approved for payment.

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Professional	Date	Hours	Activity
Brantley, Chase	9/23/2022	0.6	Correspond with the Company and K&E re: certain payments held for following week.
Brantley, Chase	9/23/2022	0.4	Respond to questions from the Company re: non-debtor affiliate invoices to be paid.
Brantley, Chase	9/23/2022	0.2	Respond to questions from the Company re: delay in invoice payments.
Brantley, Chase	9/23/2022	0.4	Continue to respond to questions from the Company re: urgent request for vendor to receive payment of pre-petition invoices.
Colangelo, Samuel	9/23/2022	0.4	Review payment confirmation file to resolve payment discrepancy with third party vendor.
Brantley, Chase	9/24/2022	0.3	Continue to correspond with the Company re: urgent request for vendor to receive payment of pre-petition invoices.
Brantley, Chase	9/26/2022	1.4	Continue to correspond with the Company and K&E re: hosting vendor dispute and invoice payment amount.
Colangelo, Samuel	9/26/2022	0.4	Assemble trade agreement for third party vendor.
Brantley, Chase	9/27/2022	0.4	Respond to questions from K&E and the Company re: hosting vendor dispute and invoice payment amount.
Brantley, Chase	9/27/2022	0.4	Outline question list for information required to approve Critical Vendor payment.
Brantley, Chase	9/27/2022	0.9	Respond to questions from K&E re: hosting vendor dispute and prepare analysis of deposits.
Colangelo, Samuel	9/27/2022	0.7	Assemble summaries and relevant contracts for two third party vendors to reconcile with company records.
Colangelo, Samuel	9/27/2022	0.7	Update payment approval file to include non-mining AP per file received from the company.
Colangelo, Samuel	9/27/2022	0.2	Review third party vendor invoice to confirm pre-petition payable balance per internal request.
Colangelo, Samuel	9/27/2022	0.4	Analyze third party vendor agreements and purchase orders to resolve outstanding pre-petition balances.
Colangelo, Samuel	9/27/2022	0.4	Assemble payment detail for rejected third party vendor contract.
Colangelo, Samuel	9/27/2022	0.8	Reconcile credit card payments with vendor confirmations.
Colangelo, Samuel	9/27/2022	0.8	Update split due invoice summary per latest AP file.
Colangelo, Samuel	9/27/2022	0.7	Reconcile pre-petition legal billing file with outstanding AP and payments made.
Brantley, Chase	9/28/2022	0.9	Multiple discussions with the Company to reconcile response from hosting vendor re: disputed invoice.
Brantley, Chase	9/28/2022	1.3	Review and provide comments on invoice approval file for the week of September 30.
Brantley, Chase	9/28/2022	0.5	Prepare for and participate in call with the Company and K&E to discuss hosting vendor dispute.

***Celsius Network, LLC, et al.,
Time Detail of Task by Professional
September 1, 2022 through September 30, 2022***

VENDOR MANAGEMENT

Professional	Date	Hours	Activity
Brantley, Chase	9/28/2022	0.5	Participate in call with S. Colangelo (A&M) and company to discuss current week invoice approvals for week ending September 30.
Colangelo, Samuel	9/28/2022	0.3	Finalize list of subcontractors to pay in current cycle and confirm wage caps.
Colangelo, Samuel	9/28/2022	0.2	Review current AP per internal request.
Colangelo, Samuel	9/28/2022	0.7	Update mining AP and invoices to pay based on data received from the company.
Colangelo, Samuel	9/28/2022	0.7	Analyze third party vendor agreements and purchase orders to resolve outstanding pre-petition balances.
Colangelo, Samuel	9/28/2022	0.6	Update payment approval file per discussion with the company.
Colangelo, Samuel	9/28/2022	0.5	Reconcile bank activity with payment tracker file.
Colangelo, Samuel	9/28/2022	0.5	Call with C. Brantley (A&M) and company to discuss current week invoice approvals.
Brantley, Chase	9/29/2022	0.6	Provide comments for invoice approval file for the week ending September 30 payments.
Brantley, Chase	9/29/2022	0.5	Prepare for and participate in call with the Company to discuss potential rejection of certain contracts.
Brantley, Chase	9/29/2022	0.6	Finalize and share mining invoices for payment the week ending September 30.
Brantley, Chase	9/29/2022	0.5	Analyze mining invoices for payment the week ending September 30.
Colangelo, Samuel	9/29/2022	0.6	Update vendor master per conversations with the company.
Colangelo, Samuel	9/29/2022	0.1	Confirm non-mining pay cycle amount for current week per internal request.
Colangelo, Samuel	9/29/2022	0.6	Prepare invoice level payment file for processing.
Colangelo, Samuel	9/29/2022	0.6	Reconcile third party vendor outstanding payable file with internal records.
Colangelo, Samuel	9/29/2022	0.6	Correspond with the company regarding crypto denominated invoices.
Colangelo, Samuel	9/29/2022	0.5	Finalize payment approval file for distribution.
Colangelo, Samuel	9/29/2022	0.3	Prepare CV reporting file for prior week activity.
Colangelo, Samuel	9/29/2022	0.8	Reconcile payment tracking file with payment confirmations sent by company.
Colangelo, Samuel	9/29/2022	0.4	Assemble invoice summary for third party vendor per internal request.
Brantley, Chase	9/30/2022	0.4	Correspond with the Company and K&E re: vendor request for payment in stablecoin.

Exhibit D

*Celsius Network, LLC, et al.,
Time Detail of Task by Professional
September 1, 2022 through September 30, 2022*

VENDOR MANAGEMENT

Professional	Date	Hours	Activity
Brantley, Chase	9/30/2022	1.4	Respond to questions from the Company and mobile services provider to ensure services are kept on.
Subtotal		100.8	
Grand Total		2,618.2	

Exhibit E

*Celsius Network, LLC, et al.,
Summary of Expense Detail by Category
September 1, 2022 through September 30, 2022*

[illegible]

Exhibit F

***Celsius Network, LLC, et al.,
Expense Detail by Category
September 1, 2022 through September 30, 2022***

Meals

Professional/Service	Date	Expense	Expense Description
Allison, Roger	8/15/2022	\$20.00	Business Meals: Dinner
Allison, Roger	8/16/2022	\$20.00	Business Meals: Dinner
Pogorzelski, Jon	9/13/2022	\$120.00	Business Meals: Local Working Dinner (P. Kinealy, H. Bixler, R. Allison, B. Wadzita, E. Raab, J. Pogorzelski)
Pogorzelski, Jon	9/14/2022	\$120.00	Business Meals: Local Working Dinner (P. Kinealy, H. Bixler, R. Allison, B. Wadzita, E. Raab, J. Pogorzelski)
Pogorzelski, Jon	9/15/2022	\$120.00	Business Meals: Local Working Dinner (P. Kinealy, H. Bixler, R. Allison, B. Wadzita, E. Raab, J. Pogorzelski)
Pogorzelski, Jon	9/21/2022	\$100.00	Business Meals: Local Working Dinner (H. Bixler, R. Allison, B. Wadzita, E. Raab, J. Pogorzelski)
Expense Category Total		\$500.00	

Miscellaneous

Professional/Service	Date	Expense	Expense Description
Allison, Roger	9/1/2022	\$12.44	07/18/2022 - 08/17/2022 Wireless Usage Charges
Lal, Arjun	9/1/2022	\$50.68	07/18/2022 - 08/17/2022 Wireless Usage Charges
O'Donnell, Kevin	9/1/2022	\$0.20	07/18/2022 - 08/17/2022 Wireless Usage Charges
Wadzita, Brent	9/1/2022	\$29.87	07/18/2022 - 08/17/2022 Wireless Usage Charges
Bixler, Holden	9/12/2022	\$26.56	08/13/2022 - 09/12/2022 Wireless Usage Charges
Brantley, Chase	9/12/2022	\$36.80	08/13/2022 - 09/12/2022 Wireless Usage Charges
Campagna, Robert	9/12/2022	\$37.97	08/13/2022 - 09/12/2022 Wireless Usage Charges
Ciriello, Andrew	9/12/2022	\$32.74	08/13/2022 - 09/12/2022 Wireless Usage Charges
Frenkel, Adam	9/12/2022	\$9.63	08/13/2022 - 09/12/2022 Wireless Usage Charges
Kinealy, Paul	9/12/2022	\$30.56	08/13/2022 - 09/12/2022 Wireless Usage Charges
Lucas, Emmet	9/12/2022	\$34.37	08/13/2022 - 09/12/2022 Wireless Usage Charges
Raab, Emily	9/12/2022	\$38.49	08/13/2022 - 09/12/2022 Wireless Usage Charges
Zeiss, Mark	9/12/2022	\$0.34	08/13/2022 - 09/12/2022 Wireless Usage Charges
Bixler, Holden	9/30/2022	\$17.71	CMS Monthly Data Storage Fee.
Expense Category Total		\$358.36	

Exhibit F

*Celsius Network, LLC, et al.,
Expense Detail by Category
September 1, 2022 through September 30, 2022*

Transportation

Professional/Service	Date	Expense	Expense Description
Campagna, Robert	8/11/2022	\$45.00	Parking: Parking for UCC Meeting
Campagna, Robert	8/16/2022	\$45.00	Parking: Parking for Hearing
Campagna, Robert	8/23/2022	\$52.00	Parking: Parking for UCC Meeting
Campagna, Robert	9/14/2022	\$97.00	Parking: Parking for Hearing
Expense Category Total		\$239.00	
<i>Grand Total</i>		<u>\$1,097.36</u>	